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The Irish Times

CITY EDITION

PRICE TWOPENCE. DUBLIN, WEDNESDAY, MAY 13, 1936. VOL. LXXVIII. NO. 24,599.

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2/- per lb.
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BROADCASTING—PAGE 6

Births, Marriages, and Deaths (which in all cases must be authenticated), 3 lines, 2/6; each additional line, 1/0.

Irish Times 'Phone Numbers.—Dublin—23062; Cork—1806; Belfast—21767; London—Central 4350; Belfast Office—13 Donegall Street; London Office—89 Fleet Street.

ROLL OF HONOUR.
IN MEMORIAM.
(1914-1918).

HUGHES—In most loving memory of Christopher James Hughes, Captain, 10th Connaught Rangers, who died at Barra on May 13th, 1916. R.I.P.

SIMPSON—In loving memory of Gordon, killed on active service on May 13th, 1915.—Mother.

BIRTHS.

O'NEILL—May 6, 1936, at Hatch street Nursing Home, to Sheila, wife of Robert P. O'Neill, a son.

SWAINE—May 4, 1936, to Beatrice, wife of R. D. Swaine, The Cottage, Finisklin, Sligo, twin daughters.

MARRIAGE.

FOX and THOMPSON—April 22, 1936, at Christ Church, Bray, by the Rev. C. Kennedy, Richard Arthur, son of the late Mr. and Mrs. Richard Fox, Windgates House, Greystones, to Henrietta Alexandra, youngest daughter of the late John Thompson and of Mrs Thompson, Bridge House, Ballycodare.

DEATHS.

ALLEN—May 10, 1936 suddenly, at his residence, 4 Gayton road, Heswall, Cheshire, Francis Taylor Doyle, fourth son of the late Lieutenant-Colonel James Allen (late of Guinness's Brewery).

BARTON—May 10, 1936, at Portsalon, County Donegal, Isabel Barton, widow of the late Colonel R. J. Barton, D.L., A.D.C., of Greenfort and Portsalon, County Donegal, and youngest daughter of the late Robert McClintock, Esq., D.L., of Dunmore, County Donegal.

FOGARTY—May 12, 1936, at Private Nursing Home, London, James Stanislaus, aged 39, of Edenbridge, Kent, dearly-loved husband of Joan Fogarty, and son of late William Fogarty, of Artane House, Dublin, and Mrs Fogarty, St. James's, Milltown, Dublin. R.I.P.

HAMILTON—May 11, 1936, in Dublin, Andrew Maxwell Hamilton, of Kiltoorish, Portnoo, County Donegal, in his 66th year.

MALLEY—May 11, 1936, at a Dublin Nursing Home, Herbert Malley, Solicitor, of Chetwynd, Bray and 32 Nassau street, Dublin, son of the late Geo Ormie Malley, Q.C. Interment at Dean's Grange to-morrow (Thursday) morning at 11.30.

MULCAIR—May 10, 1936, James Mulcair, Solicitor, Loughrea, father of Rev. T. Mulcair. Funeral took place yesterday to The Abbey, Loughrea.

WEST—May 10, 1936, at Mount Offaly, Greystones, Herbert Keneim, beloved son of Mrs. West and the late Langley Archer West.

ANNOUNCEMENTS received late for this Column will be found on Page 8.

IN MEMORIAM.

ANDERSON—Fourth Anniversary—In loving memory of James Anderson, Waterston, Athlone, who died on 12th May, 1932.

DILLON—To the adored memory of one who ever lives in the hearts of those she loved, died on May 13th (Ascension Day), 1926.
"O love that will not let me go
I rest my weary soul in Thee."

GAINS—Treasured memories of darling mother who fell asleep on 15th May, 1930.
Not just to-day, but every day,
In silence we remember
Eva and Jim.

GAINS—Treasured memories of a beloved mother, called Home on 13th May, 1930. Psalm 23.—Birdie and Fred.

WOODHOUSE—In loving memory of Elizabeth Maude, 13th May, 1935.

NICHOLS, 'Phone 61276. Estbd. 1814.
COMPLETE FUNERAL FURNISHERS,
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FOR INSERTION IN NEXT DAY'S ISSUE.
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MISCELLANEOUS.

SMALL GROUP Furnace, Engineering and Vitreous Enamelling Experts, with important Patents and Concessions, require finance up to £20,000 for formation of Public Company in the Irish Free State; offers invited from influential Irish gentlemen, principals only; excellent prospects. Address "Z 461, Finance," this office.

BY inadvertence it was announced in this column in the issue of the "Irish Times" of Monday last that the above Residence was for Sale. We are requested to state that this house is Not for sale, and that the owner had given no instructions to advertise same.—The Manager.

INTERNATIONAL LAWN TENNIS.
DAVIS CUP.
SWEDEN v. IRELAND.
At FITZWILLIAM CLUB GROUNDS, WILTON PLACE, DUBLIN,
On the AFTERNOONS of 14th, 15th and 16th MAY, 1936,
Commencing at 3 o'clock on THURSDAY and SATURDAY, and at 4 o'clock on FRIDAY.
Admission to Grounds, 1/- each day.
Reserved Seats (including admission), 2/6 each day, 3/6 each day (Covered).
Tickets may be had at Messrs. Elvery's, Nassau street, and a limited number at Fitzwilliam Lawn Tennis Club, Wilton place, after 5 p.m.

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AUCTION TO-MORROW (THURSDAY), At our SALEROOMS, 2.30 o'clock.
Reserve Fixed at low figure to ensure prompt Sale.
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R. J. MAUME (National Bank, Ltd.);
T. CAFFREY (National City Bank, Ltd.), Managing Director.
For information apply
THE SECRETARY,
40 DAME STREET, DUBLIN.
Telephone: 22022.

HISTORIC IRISH MANSIONS, a new feature in the "Weekly Irish Times" to-day. Price twopence.

WIRELESS Aerials, Condensers, and Loud-speakers. See the "Weekly Irish Times" to-day. Price twopence.

FENCING, every purpose; Iron Posts, Netting, Trellis.—PHILIP PURCELL and CO., "The Farmer's House," 72 Queen street, Dublin.

TULLAMORE—The "Irish Times," the "Weekly Irish Times," and the "Irish Field" can be had at 7.30 o'clock each morning from Mr. M. GORRY, Harbour street.

THE FAGANS should see the "Irish Family Names" feature in the "Weekly Irish Times" to-day. Price twopence.

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Vests, Trousers, Pants, Combinations, Singlets, Sports Shirts, Elastic Waist Trunks.

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Vests, Combinations in great variety: Knickers.

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Vests of various patterns.

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There are Vests, Combinations.

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Fashion says Prints this Summer!
CLERYS
Offer a Glorious Collection of Prints at Prices more Marvellous than ever!

RAYON TENNIS SERGE
This is the finest Rayon Fabric for Ladies' Smart Tennis & Outdoor Summer Frocks. Has a lovely uncrushable finish, and drapes beautifully. In white, blue, pink, green, nigger, navy, lemon and black. 36 ins. wide. Only, per yard 1/6

ARTIFICIAL SILK MATTING
An exquisite Courtauld material for cool and charming Summer wear. Light in weight and drapes beautifully. In lovely pastel shades of jade, saxe, pink, coral, sky, lemon, cream and white. Makes delightful Blouses and Sportswear. 36 ins. wide. Per yard 1/11

"Trusonain" Lingerie Fabric
The season's newest Fabric for Ladies' Lingerie, Children's Underwear, etc. Dainty weight and guaranteed in wash and weave. In charming new pastel shades of lemon, turquoise, apricot, dawn, rose, lilac, and flesh. 36 ins. wide. Per yard, only 1/-

Artificial CREPE-DE-CHINE
A lovely Fabric that makes delightful and charming Summer Dresses, Lingerie, etc. Splendid weight and cool in appearance. In newest Summer shades of violet, black, cardinal, saxe, royal, green and cerise. Full 36ins. wide. Per yd 9½d

Beautiful NEW CLERLINEEN
This charming Cotton Dress Fabric resembles an expensive Printed Linen. In pretty new small floral gay and colourful designs of rose, blue, mauve, orange, saxe and lemon on white grounds. 36 ins. wide. Special Price, per yard 10½d

LOVELY CHECK TAFFETA
Smart and becoming for pretty Holiday and Summer Frocks in all the newest small and large check designs of red/white, blue/white, black/white, green/white, & lemon/white. Also in assorted plain stripe effects. 36 ins. wide. Per yard 6d

PRINTED IRISH LINENS
Wonderful value in this always fresh and serviceable Fabric for charming Summer Dresswear. In new small floral designs on white and coloured grounds. Made from specially selected yarns. Perfect dye and finish. 36 ins. wide. Per yard, only 1/6

"CLEMIRA" ART SILK
For smartness and value this popular Artificial Silk Fabric is unbeatable. Ideal for Ladies' Dresses, Linings, Underwear; also serviceable for House Furnishings. In plain shades of red, blue, lemon, mauve, pink, sky, cream, white, black and navy. 36 ins. wide. Per yard 4½d

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Send for any of these Great Fabric Offers by Post. Orders of 10/- and over free. If less, please enclose 6d. extra.

Fashionable Silk Tweed
A superior Fabric with a rough finish. Washes splendidly. Needs no ironing; drapes beautifully, and will be greatly admired at all holiday resorts. In blue, pink, lemon, fawn, white, green, tussore, electric blue, navy and black. 36 inches wide. Per yard 1/-

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LOVELY DRESS DIMITIES
Huge new purchase of these charming Dress Dimities, so suitable for Ladies' Smart Summer Frocks, Blouses, Kiddies' wear, etc. In stylish new designs on green, pink, lemon, blue, and white grounds. Full 36 ins. wide. Per yard, only 1/-

New SPUN SILK LINENS
Another big Bargain purchase of the season's newest Slub spun Silk Linens for Ladies' smart Early-Summer Frocks, etc. Beautifully printed with floral sprays, widely spaced, on cream, pale blue, and green grounds. 36 ins. wide. Only per yard 1/6

Beautiful 'CLERACORD'
An inexpensive and hard-wearing fabric for Ladies' delightful summer frocks, children's rompers, overalls, etc. Newest shades, blue, pink, cream, mauve, white, and tussore shades. Also in pretty small printed designs. 36 ins. wide. Per yard 1/2

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Are just the sort that every smart woman is looking for. Paris to the last seam—wearable to the last stitch! And your copies won't be lacking in one iota of the Chic of the original—the McCall printed cutting-line and printed sewing directions will attend to that. SEND FOR NEW McCALL BI-MONTHLY OF LATEST STYLES, 1/- (POST 4d. EXTRA).

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Are made from all Pure specially selected Flax Yarns. Perfect dye and finish. Thoroughly shrunk. Ideal for Summer Dresses, Garden Frocks, etc. In salmon, sky, spring, sand, navy, buttercup, hello, wild rose, tan, saxe, white and vert. 36 inches wide. Per yard 1/11

Coloured Piques
Big new bargain purchase of these hard-wearing Piques with a delightfully soft finish. In a splendid range of charming rose-bud and geometric designs on white grounds. Ideally suitable for Summer Frocks, Sportswear, etc. 36 inches wide. Per yard 1/-

New Beach Ginghams
The ever popular Fabric for inexpensive Summer Frocks, Children's Dresses, etc. In charming bright new 2-tone shades of pink/white, blue/white, brown/white, green/pink, cream, mauve, white, and tussore shades. Also in broken check designs. 36 inches wide. Per yard only 1/-

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LEGAL NOTICES.

IN THE GOODS OF MARGARET ANNA BEATTY, late of 2 Howard place, Dun Laoghaire, County Dublin, Spinster, Deceased.
Notice is hereby given, pursuant to the Statute of 30 and 31 Vic., Cap 54, Sec. 19, that the above Margaret Anna Beatty, by her Will, dated the 21st day of February, 1933, bequeathed the following charitable legacies viz.:—To the Trustees of Monkstown Hospital, Monkstown, Co. Dublin, £100, to be invested and known as the "Beatty Bequest," and the annual income to be applied for the purposes of Monkstown Hospital Linen Guild; to the Royal Hospital for Incurables, Donnybrook, £100, said sum to be paid for purchasing Life Governorships for persons to be named by her Executors; to the Presbyterian Orphan Society, £100, to be applied for the benefit of orphans residing in the Irish Free State; to the General Sustentation Fund in connection with the Presbyterian Church in Ireland, to be applied for the benefit of the Presbyterian Church, York road, Monkstown, £300; Testatrix died on the 21st day of January, 1936, and probate of her said last Will was, on the 26th day of March, 1936, granted forth of the Principal Probate Registry, High Court of Justice, Saorstat Eireann, to Archibald Hyslop Carlyle, of Carrigoona, Kilmacanogue, Bray, Co. Wicklow, Esquire, and Robert Hanna Carlyle, of Chester Lodge, Baslow road, Eastbourne, Sussex, Esquire, Executors.
Dated this 11th day of May, 1936.
WHITE and WHITE, Solicitors for Executors, 13 Upper Ormond quay, Dublin.

Pursuant to an Order of the High Court of Justice, Saorstat Eireann, made in a Suit,
THE NATIONAL BANK, Limited, Plaintiffs;
MARGARET TERESA McDONALD, Defendant.
All persons claiming to be Incumbrancers affecting the interest of the Defendant in two Dwelling-houses, situate at Athy street and corner of Montgomery street, in the Town, Parish, Barony and County of Carlow, and the lands of Baronstown, situate in the Barony of Talbotstown Upper, comprised in Folio 514, Co. Wicklow, and the lands of Baronstown Upper, situate ni the said Barony, comprised in Folio 3415, said County of Wicklow, are to enter and prove their claims at the Central Office, Law Courts, Dublin, on or before the 16th day of June, 1936, or in default thereof they will be peremptorily excluded from the benefit of the said Order.
Every such Incumbrancer holding any security is to produce the same to the Examiner at his Office, Law Courts, Dublin, on the 17th day of June, 1936, at 11 of the clock in the forenoon, being the time appointed for adjudicating on the claims.
Dated this 8th day of May, 1936.
JOHN HEALY, Examiner.

STATUTORY NOTICE TO CREDITORS.
In the Goods of
ALFRED ERNEST COLEMAN, late of No. 19 Dublin street, Carlow, in the County of Carlow, Deceased.
Notice is hereby given, pursuant to the Statute 22 and 23 Victoria, Cap 35, that all persons claiming to be creditors, or in any wise to have any claims or demands against the assets of the said Deceased, who died on the 21st day of January, 1936, are hereby required to furnish (in writing) full particulars of such claims to the undersigned solicitors for the executors, on or before the 11th day of June, 1936, after which date the executors will proceed to distribute the assets of the said Deceased amongst the persons entitled thereto having regard only to the claims or demands of which they shall have had notice
Dated this 11th day of May, 1936.
MALCOMSON and LAW, Solicitors for the Executors, Carlow

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Convenient to Shopping and Commercial Centres. Visitors are assured of every modern comfort. All rooms Hot and Cold Water. EXCEPTIONAL NEW LOW CHARGES: Bedroom and Bath, 4/6; Bedrooms, with Full Breakfast, 7/6.
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Proprietress, Miss JOHNSTON. 'Phone—23279.

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Excellent Cuisine. Free Garage. 'Phone 31 Howth.

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YOU'LL ENJOY THEM AT
STRAND HOTEL, ROSSLARE.
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A choice of 7 golf courses. Dancing every Saturday night. Write to H. Gascoigne for details of the Prince. Telephones: 4131
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Continuous programme of entertainments. Resident Orchestra, dancing every evening, golf, fishing, swimming, tennis. Fully licensed. Terms from 13/6 p. day (to July 1st). Tariff free.

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BOARDING AND HOTELS.

AT Grosvenor Hotel, Dun Laoghaire (phone, 284), on sea front, opposite baths; moderate winter terms, good table; very comfortable. 12 F

AT Hotel Plaza, Ormond Quay—Residence, from £1 weekly, exclusive; excellent catering. 12 F

BEITAS Bay, Wicklow—Rockfield Hotel now booking, Whit and summer months; bathing from hotel (perfect sandy beach), tennis, riding school adjoining, free garage; A.A. and R.I.A.C. appointments. 19 9

BANGOR, Down—Laugdrew Private Hotel, on sea front, 6/6 to 8/- daily. 8 F

BANGOR—Board Residence, homely, good food, 5/6 daily.—Brown, 88 Dufferin avenue. 4 X

BANGOR—Lady with comfortable Home, garden and garage, near sea, country and bus, wishes to hear of Paying Guests; terms 6/6 per day or £2 2/- weekly.—Valentine, 43 Windmill road, Ballyholme, Bangor, Co. Down. 12 X

BANGOR, Co. Down—Royal Hotel, Esplanade; modern, very comfortable; moderate. 14 X

BANGOR, Co. Down—New Victoria Hotel, Victoria road; beside sea, amusements; modern; food—"the best of everything"; terms from 7/- May, June, September; 8/- July, August; free garage. 6 X

BANGOR, Down—Select Board Residence; liberal table; special terms May and June.—Brown, 88 Dufferin avenue. 12 X

CO. Donegal—Glenlay Hotel, Malinmore, unrivalled for cliff scenery, good bathing and lake fishing; excellent cuisine; book early—Cunningham, Proprietor. F

DONEGAL Highlands—Downs Bay Hotels, Rosbeg, Glenties; beautifully situated; good lake and sea fishing; golf, tennis; excellent cuisine. Furnished House to Let.—H. Eick. 29 X

DOUGLAS—The Clarence, Central Prom.; Board Residence; hot and cold water.—Corlett. 54 1

DOUGLAS—Greenwood, Prom., Board Residence; liberal table; running water bedrooms.—Magee. 54 4

DOUGLAS—Kenilworth, Central Promenade; h. and c. throughout; from 8/-.—I. Rigby. 54 4

DOUGLAS—Savoy, Central Promenade; h. and c. all bedrooms; facing sea; passenger lift.—P. Rigby. 54 5

DOUGLAS—Ellerslie, Hutchinson square; Board or Apartments; near Prom.; electric throughout.—Proprietress. 30 11

KERRY—Paying Guests required in very comfortable small hotel facing the sea. 20 miles from Killarney; good food, all modern conveniences, garden, tennis, garage; some fishing available; near good golf links; magnificent scenery. Terms 2½ guineas May-June. Address "Z 497 Guests," this office. 12 F

LLANDUDNO—Saxonhurst, centre of Promenade, Board Residence, good catering, personal supervision; bathing from house; moderate.—Proprietress. 11 X

PORTRUSH, "Donegal View," Kerr street—Board Residence, sea front; comfort considered, varied menu; special terms for June.—Holmes X

PORTRUSH—Northcliffe Boarding House, sea view from every window; modern; reduced terms May, June; sunny aspect.—Kane. 5 X

PORTRUSH—Dunard Hotel, Lansdowne Crescent; excellent cuisine, hot and cold water; from 2½ guineas May-June.—Ross. 8 X

PORTRUSH—Ivy Dene, lovely position, overlooking Blue Pool; reduced terms, including first half July.—Mrs Nicholson. 8 X

PORTRUSH—Seymour House, Bath terrace, sea front—Separate tables; every comfort.—McConnell. 'Phone 96 8 X

PORTRUSH—"Gordonville," Salisbury terrace—Board Residence and Apartments at reasonable figures; opposite golf links.—Mrs. Bingham. 11 X

PORT Erin—"Alba Cragg," Sea Front, every convenience, excellent catering.—Mrs. Angus Campbell. 54 4

PORT Erin—"The Stanley," Prom., Board Residence; h. and c., electric. 'Phone 211.—Cregg. 78 4

BELFAST ADVERTISERS.

Advertisements for next day's issue are received at our Branch Office, 13 Donegall street, up to 5.0 p.m.
Telephone—Belfast 21797.

PERFECTION OF DETAIL THAT CHALLENGES COMPARISON — that's CHRYSLER

As a style leader, as a leader in mechanical perfection, as a place setter, there is only Chrysler. That is because Chrysler is the modern car. Modern in engineering, and most thoroughly modern in styling, performance. Every detail of every Chrysler model is backed by the reputation of the Great Chrysler Organisation. Perfection of detail that challenges comparison that's Chrysler.

Prices range from £330 for the Business Model Saloon, to £725 for the superb Curragh Eight-cylinder Saloon Limousine.

IRISH BUILT TAX ONLY £16

F. M. SUMMERFIELD LTD. 138 LOWER BAGGOT ST., DUBLIN

'Phones 67288-9. Wires "Carmen."

Great care is taken that advertisements in all parts of this paper appear Correctly, but no liability is taken for any Error in or Omission of any Advertisement, and the Proprietors Reserve the Right to Omit or Alter any Advertisement, no matter where or by whom accepted.

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12 Words or under, 1/-.
Every Succeeding Word, One Penny.

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As letters addressed to initials or to Christian or fictitious names at a Post Office will not be dealt with, but immediately sent to Dead Letter Office, Advertisements with such addresses will not be inserted.

TRADE AND "MATRIMONIAL" ADVERTISEMENTS IN THESE COLUMNS 1/- PER LINE.

Money Orders, Notes, ORIGINAL Testimonials or other Documents should not be enclosed with replies to Advertisements.

The Reply Boxes not being intended for Trade Lists, Circulars or Samples, envelopes containing same will not be delivered, and no responsibility is undertaken for accidents, omissions or mistakes.

IRISH TIMES, LTD.,
WESTMORELAND STREET, DUBLIN.
'PHONE 23062.
BRANCH OFFICES:
RATHMINES—Castlewood avenue. 'Phone—Rathmines 21951
BELFAST—13 Donegall street ..... 'Phone 21787
CORK—15 Cook street ..... Cork 1506
LONDON—59 Fleet street, E.C.4 ... Central 5340
MANCHESTER—Winter's Buildings, 30 St. Ann street ..... Blackfriars 6343

LOST AND FOUND.

LOST on Saturday, Leather Chair Seat, on road, Dublin, Peamount and Kinnegad; reward. Finder communicate with Miss Vaughan, Newsagent, Longford.

LOST, Black and White Rough Haired Terrier, Saturday evening. Strayed from 1 Fairview avenue; reward; police notified.

STRAYED, Scottish Terrier; reward.—80 Eglinton road, Donnybrook. Police notified.

SITUATIONS VACANT.

THE QUEEN'S UNIVERSITY OF BELFAST.

Applications are invited for the LECTURESHIP IN LAW, which is a full-time office, with a salary of £450 per annum and contributory pension.

Applications to be received by the 10th June, 1936.

Further particulars may be obtained from:—
ANDREW PICKEN,
Registrar and Secretary.

A BUSINESS Training at Skerry's College, 76 Stephen's Green, qualifies for the best posts. Prospectus free. T

ASSISTANT WANTED for general contractor's office in city; must have some outside experience. F 1845, this office. 11 E

BOOT DEPARTMENT—Thoroughly reliable MAN WANTED as CHARGE HAND; indoor.—Levis and Co., Corner House, Skibbereen. 8 C

COMPANION HELP—GENTLEWOMAN (Protestant) REQUIRED by elderly lady living very small bungalow, attractively situated near Dublin; plain cooking, light housework; salary £25.—F 1924, this office.

DUBLIN Printing Firm REQUIRES Protestant Youth as Office ASSISTANT; some experience of the trade desirable.—F 1860, this office. 11 E

JUNIOR SHORTHAND TYPIST REQUIRED for city office; some experience preferable.—F 1971, this office. 12 D

LADY HELP WANTED; near Dublin; protestant; good salary; send full particulars.—F 1869, this office. 11 C

LADY or NURSE, take charge girl daily. Apply in person before eleven, Mrs. Hunter, 53 Ragian road, Ballsbridge. 12 F

RESPECTABLE Person offered good Home exchange for Companionship, elderly Gentleman; light duties. Address "Z 466, Companion," this office. 11 C

THE New Plan of Hoover, Limited. Permanent minimum salary of £2 per week, plus generous commission. A company trade-in-plan, with absolutely no reduction from the remuneration of the salesman. Expert sales training (expenses paid). Essential qualifications: good appearance, initiative and clean record of employment; write, 'phone or call for interview.—Personnel Manager, Hoover, Ltd., 101 Grafton street, Dublin.

WANTED, SPOTTER and PRESSER, Male or Female, country; state where last employed, salary expected, etc.—F 1788, this office. 10 D

WANTED, intelligent GIRL, about 15, as LEARNER, Typewriting, Shorthand, Office Routine; no fee either side.—F 1857, this office. 11 C

WANTED, young Protestant GENTLEWOMAN for backward girl, daily, 10 to 5.30; bus fare paid.—2912, Wilde's Office, Bray. 11 C

WANTED, experienced HEAD MILLER to take charge of large country Flour Mill in Irish Free State.—Address "Z 477, Miller," this office. 11 E

WANTED, GIRL TYPIST, beginner; accountant's office.—F 1940, this office. 12 F

WANTED, experienced ASSISTANT for Wholesale Motor Department; state age, experience, salary, etc.—F 1961, this office. 12 F

WANTED immediately, superior GIRL, take charge of two young children (afternoons); experience necessary; Terenure.—F 1984, this office.

WALPOLE'S, of Suffolk street, Dublin, REQUIRE at once experienced DRESSMAKERS accustomed to high class work; also an APPRENTICE, smart, and with taste for sewing. Apply, by letter, to Walpole's.

WANTED, SEXTON for Abbeystrewry Church, Skibbereen; house on church grounds. Apply Archdeacon Sikes, The Rectory, Skibbereen, Co. Cork. 12 D

MEDICAL, NURSING AND APPOINTMENTS

ARE you Deaf? Fortiphone Hearing Appliances, electrical and non-electrical. Particulars, Sole Irish Agents Hayes, Conyngham and Robinson, Ltd., 61 South Great George's street, Dublin. T

APPRENTICE WANTED, Dublin Pharmacy; no fee; preliminary exam. or equivalent.—F 1805, this office. 9 D

CHEMIST or QUALIFIED ASSISTANT REQUIRED from 6th-18th July, Western town. Terms, copies references, to "Z 499, Chemist," this office. 12 F

DAILY NURSE ATTENDANT for elderly lady WANTED; invalid cooking essential.—F 1899, this office. 11 E

FULLY qualified CHEMIST REQUIRED; Midland, 30 miles from Dublin; state salary (outdoor). Address "Z 487, Chemist," this office. 12 X

HISTORIC Irish Mansions—A new feature in the "Weekly Irish Times" to-day. Price two-pence. 12 F

LOCUM WANTED (qualified) for Pharmacy near Dublin, fortnight June-July; full particulars, when disengaged. Address "Z 479, Locum," this office. 11 C

PHARMACIST WANTED immediately; country experience essential; state terms and enclose references with application. Address "Z 443, Medical," this office. 9 D

REQUIRED, sensible, energetic, country GIRL as PROBATIONER NURSE, hostel for convalescent men; age 25 years, R.C.; must be well recommended. Address "Z 471, Girl," this office. 11 C

SISTER REQUIRED for Nursing Home in South Wales; recent experience of acute surgery essential; Irish lady preferred. Apply, with matron's reference, to Matron, The Mirador, Ffynone, Swansea. 12 F

WHOLESALE Drug Assistant seeks engagement; long experience of wets and drys; excellent reference.—F 1945, this office. 12 F

REPRESENTATIVES WANTED.

AN old established firm of Dublin Wholesale Wine Merchants REQUIRE a REPRESENTATIVE for the Irish Free State with experience and connection; please state full particulars; applications treated in confidence.—F 1997, this office.

WANTED, SPECIAL CANVASSERS for County Cork districts; previous experience unnecessary; steady employment; good pay. Apply Box 1591, Irish Times Branch Office, Cork. 11 C

WHOLESALE Tea and Wine firm REQUIRE AGENT for Dublin City and suburbs; must have trade experience and sound connection; salary and commission; state all particulars in confidence.—F 1962, this office. 12 F

WELL known Lift and Escalator Manufacturers REQUIRE first class REPRESENTATIVE for Irish Free State; commission basis only. Write Box 352, c/o Mather and Crowther, Ltd., Brettenham House, Lancaster place, London, W.C.2. 12 F

AGENCIES AND SITUATIONS WANTED

TRAVELLER, Salesman, 37 years, life experience, sell any line; drive car, best references; security.—F 1980, this office.

MOTOR CYCLES

Order now for early delivery of Latest Models. CYC-AUTO, £19 12s. Od.; EXCELSIOR, £27; NEW IMPERIAL, £37 5s. Od.; B.S.A., £39; TRIUMPH, £49 19s. 6d.; RUDGE, £58; SUNBEAM, £58; ARIEL, £63; WATSONIAN SIDECARS, £15 15s. Od. Easy Payments. Low Insurance Premiums arranged. Catalogues free—state which required. Order early.

ERNE MOTOR & CYCLE CO., LTD., 17 Lr. Baggot Street, Dublin.

HOTELS AND RESTAURANTS, OFFICIALS, SERVANTS, ETC.

POSITIONS VACANT.

A YOUNG LADY REQUIRED for Dispense Bar, hotel; experience essential. Apply, with copies of references, to the Wicklow Hotel, Dublin. 11 C

BETWEENMAID, also PANTRYMAID, REQUIRED. Apply, mornings, Royal Hibernian Hotel. 12 D

COOK or CHEF, thoroughly experienced, REQUIRED. Apply, with full particulars, copies of papers and wages, to Mrs. Waters, Moore's Hotel, Kilkee, Co. Clare. 11 E

CITY Hotel—Smart young GIRL CARVER REQUIRED immediately.—F 1948, this office. 12 F

HOTEL ASSISTANT for Dispense Bar, experienced. Apply, stating reference, wages, to F 1990, this office. 12 D

REQUIRED for season, hotel, near Dublin, ASSISTANT, able to carve and capable of supervising service of meals. Address "Z 469, Assistant," this office. 11 E

WANTED WAITRESS for Cinema Cafe in city; must have first class experience and good references. Apply F 1868, this office. 11 C

WANTED for commercial hotel in the Midlands, LADY as CHARGE HAND for Bar. Apply, enclosing copy of reference, age, state age and salary, to "Z 485, Lady," this office. 11 D

WANTED, experienced COOK, small seaside hotel. References, with full particulars, wages required, to H. Frick, Rosleg, Glenties, Co. Donegal. 12 D

WANTED, MANAGERESS or HOUSEKEEPER for hotel; experienced, capable of controlling staff; permanent if suitable. Apply, with copy reference, to Z 504, Manageress," this office.

£5, £4, Chefs; £3, Cooks; Kitchenmaid, 25/-; Waitresses, H maids.—Kennedy's, 68 Sackville st.

EMPLOYMENT WANTED.

EXPERIENCED Head Waiter, presently engaged, seeks change; commercial hotel preferred; thoroughly recommended. Address "Z 457, Head Waiter," this office. 11 E

EXPERIENCED Lady Assistant Bookkeeper (tabular system); hotel; highly recommended. Address "Z 505, Lady," this office. 12 D

HOUSEMAID or Waitress; good references.—F 1950, this office. 11 C

HOUSEMAID Waitress, experienced; good references. F 1934, this office.

HOTEL Housemaid, young, experienced; good references.—F 1928, this office.

HOUSEMAID Waitress or House Parlourmaid.—F 1921, this office.

THOROUGHLY experienced Lady Assistant, Dispense, Bar; city, suburbs; recommended.—F 1933, this office.

THOROUGHLY experienced Cook; hotel, restaurant; season job. Address "Z 507, Cook," this office.

YOUNG Man wants work about hotel, temporary or permanent; will up in college work.—F 1865, this office. 11 E

YOUNG, experienced Housemaid Waitress; hotel, restaurant; town, country; recommended.—F 1931, this office.

YOUNG, experienced Cook; hotel or private; good references.—F 1922, this office.

YOUNG, experienced Man, disengaged, wishes situation; hotel and private experience; please state wages. Address "Z 502, Man," this office. 12 F

MONEY, PARTNERSHIPS, INVESTMENTS, ETC.

ADVANCES on Jewellery, Pianos, Furniture, etc.—Gorma, Pawnbroker Winetavern street (opposite Four Courts, Dublin. T

ADVANCES from £10 a strict privacy; by post if no. ot.—A Atkinson, 48 Aungier street. 12 F

BRITISH Manufacturing Concern who introduced new Bulk Food into I.F.S. now stopped owing to import duties, considering manufacture in I.F.S.; £4,000 to £5,000 required. Directorship available.—F 1835, this office 11 C

CASH Advanced £20 and upwards, without security; private and confidential, to any part of Ireland.—Central Trust Ltd., 17 Duke street, Dublin.

CASH Advanced, £10 and upwards, with or without security.—Mofovitz, 34 Exchequer street, Dublin. T

ESTATES, Limited, 13 Richmond street, London derry (Licensed Moneylenders); Lend from £5 to £1,000, with or without security; fullest particulars free. 16 28

LOANS Advanced, £10 upwards, with or without security; strictly private.—Commercial Union Loan and Discount Co., 57 Mid Abbey street. 'Phone 40096.

LOANS by Post, with or without security, £25 to £5,000.—The Dublin Finance Corporation, Ltd., 6 Westmoreland street, Dublin. 'Phone 21287.

LOANS Advanced, with or without security.—Mofovitz, 66 Middle Abbey street. 78 17

LEGAL APPOINTMENTS.

SOLICITOR'S CLERK WANTED, Cork Office; must be experienced in cost drawing, conveyancing, probate and Circuit Court business. Apply, enclosing copies references, Box 1587, Irish Times Branch Office, Cork. 8 C

SOLICITOR'S Assistant, 6½ years' experience Dublin), desires post; moderate salary.—F 1965, this office. 12 F

WANTED, SHORTHAND TYPIST, with some experience of a Solicitor's Office (Dublin); state salary and experience.—F 1872, this office. 11 E

YOUNG Solicitor anxious to obtain employment in solicitor's office; moderate salary. Address "Z 494, Legal," this office. 12 D

EDUCATION, TUITIONS, ETC.

ALL Professional and University Prelims., Oral and Co. correspondence. Success list free.—McGuire's Colleges, Gardiner's Row, Dublin. T

TUITIONS given French, Latin, Maths., English, Geography.—Miss Wallace, B.A., 10 Nassau street, Dublin. 16 8

YOUNG Gentleman (Matriculation, Dublin University, five years' experience Teaching, like to hear of post in school, accept position as Tutor or Secretary; knowledge foreign languages. Address "Z 495, Gentleman," this office.

GOVERNESSES AND TUTORS WANTED.

REQUIRED for September, HISTORY MISTRESS, Honours Graduate, with subsidiary Mathematics. Address, stating experience and other subjects, "Z 511 History Mistress," this office. 12 D

EMPLOYMENT WANTED.

A HOUSEKEEPER (Protestant), 39, will undertake all duties; single gentleman; good reference; £18. Address "Z 491, Housekeeper," this office.

EXPERIENCED Housekeeper or Companion Help; city; excellent references. Apply Matron, Irish Times Registry.

FOR ex-Service Man, experience Bank Porter and some knowledge Poultry and Garden work; highly recommended by former employer; age 40, single, R.C., respectable and good appearance; served Dragoon Guards, August, 1914, until end of war.—Edwd. Kelly, Churchfield, Claremorris, Co. Mayo.

FURNITURE Required, Antiques carefully Remembered, at own home or workshop.—F 1959, this office. 12 F

GENTLEWOMAN (Protestant) desires post as Companion Help. Address "Z 383, Help," this office. 7 C

GIRL, with ten years' experience of Cash Desk and Books, seeks position, city.—F 1968, this office. 12 F

HOUSEKEEPER to priest or layman; good cook.—F 1929, this office. 12 D

LADY (Protestant) seeks post, Companion Help or Housekeeper; reliable.—F 1773, this office.

LADY recommends experienced Mother's Help or Nurse; Co. Dublin preferred. Apply F 1998, this office. 12 F

LADY, nursing and secretarial experience, desires post as Companion or Housekeeper, able to drive car.—270, Irish Times Branch Office, Baggot street Bridge.

RESPECTABLE young country Girl (18 years) wishes vacancy as Apprentice to Grocery; country town preferred; Protestant. Address "Z 517, Girl," this office.

WOULD any lady need a highly recommended Companion Help or Governess?—F 1983, this office. 12 D

YOUNG Lady (Protestant), Companion Help; light housework; excellent references. Address "Z 491, Lady," this office. 11 C

Motor Matters, Cycles, &c.

MOTOR CARS.

AUSTIN—Decide to own a dependable Austin, the care-free Car.—Lincoln and Nolan, Ltd., 57/58 Lr. Bagot street, Dublin. Sole Concessionaires.

AUSTIN 7 Saloon 1932 Model, leather upholstery, sunshine roof, tax paid, one owner only; first reasonable offer accepted.—James McGauran, Annamoe Garage, Old Cabra road, Dublin. 8 C

AUSTIN 12/4, year 1928, perfect running order; any trial given.—F 1838, this office. 11 E

CITROEN Saloon, 1928, four door, good condition, £30.—F 1973, this office.

FOR SALE.

DUTY PAID, 1929 AUSTIN 20 7-SEATER LANDAULET.
Box No. 1404, Irish Times Branch Office, Belfast.

FOR Sale, Austin, 12/6, 1934, 35,000 miles; owner buying 7.—F 1735, this office. 8 C

FORD V-8 Tudor Saloon, first registered October, 1935, total mileage 12,000, paint-work and upholstery like new; £140, cash or deferred.—Andrew J. Doyle, F.I.M.T., 51 South King street, Dublin. 12 E

HILLMAN Minx 10 h.p. Saloon, taxed to 1937, and in splendid condition; £85.—Andrew J. Doyle, F.I.M.T., 51 South King street. 11 D

MORRIS Oxford and Armstrong Siddeley Saloons; cheap.—Esmonde's Garage, rear 21 Herbert street. 11 C

M.G. Magna 1932 Sportsman's Coupe, in splendid condition throughout, taxed to 1937, colour black and green; £110 cash, or deferred.—Andrew J. Doyle, F.I.M.T., 51 South King street, Dublin. 11 D

MORRIS Cowley Saloon, indistinguishable from new, one owner; £85 cash, or deferred.—Andrew J. Doyle, F.I.M.T., 51 South King street, Dublin. 11 D

MORRIS Major 4 door Saloon, tax paid, in very good condition throughout; can be seen all day Wednesday up to 5 o'clock, other days side door.—Smith, Chemist, 125 South Circular road. 12 D

MORRIS Cowley Saloon, 1930, new condition, colour fawn, £40.—Dazy, Esker House, Upper Rathmines.

SECONDHAND Cars and Commercial Vehicles, large selection and keen prices; cash or easy terms. Interview us first.—Doyle's Motors, Ltd., 18 Bachelor's Walk. T

STANDARD Big 9, splendid condition throughout, sliding roof, leather upholstery; £130; owner going abroad.—F 1960, this office. 12 F

SPORTS Wolseley Hornet, special, open 4 seater body, by Eustace Watkins, excellent condition and appearance, £95.—F 1993, this office. 12 F

TALBOT Saloon, 16.6 h.p., fabric body, 1928 model, taxed and insured, chauffeur driven, small mileage, in excellent order; no reasonable offer refused; can be seen by appointment.—F 1732, this office. 8 C

VAUXHALL Cadet 1931 Coachbuilt Saloon, recently overhauled, splendid condition throughout, any trial; deferred terms, £75.—Doyle's Motors, Ltd., 16 Bachelor's Walk

£70—MORRIS Major Saloon, 1931, upholstery as new, engine perfect, good tyres; real bargain.—44 Cowper road, Rathmines, or 'phone 22715.

1932 STANDARD Little Nine Saloon de Luxe, leather upholstery, perfect running condition, excellent appearance, colour black and green, small mileage, price £110, purchasing larger car.—F 1709, this office. 8 C

1932 MORRIS Cowley 2-Seater, condition as new, been lying up for over a year, total mileage 16,000 miles; £65 cash, or deferred.—Andrew J. Doyle, F.I.M.T., 51 South King street, Dublin. 11 D

1932 MORRIS Minor, as new, insured for one year; price £65.—W. Stewart, Athlone.

1933 10 H.P. Hillman Minx Saloon de Luxe model, owner driven, splendid condition and appearance. To be seen at 32 Park Drive, Cowper Gardens. Telephone 92492. 8 C

1933 AUSTIN Ten Saloon de Luxe, colour blue, with blue leather upholstery and sliding roof, bumpers, etc., well shod, overhauled and written guarantee; £165.—Huet Motors.

RUDGE Motor Cycle and Sidecar—1930 500 c.c. o.h.v. Motor Cycle and Sidecar, mileage under 17,000, fitted with good tyres, electric light, horn, speedo., overhauled April 1935; in good condition; selling for a client, £27 10/.—Huet Motors.

AUSTIN 12/4 Saloon, 1930, colour blue, fitted with winding partition, good tyres and excellent condition; written guarantee; £145.—Huet Motors, Lower Mount street, Dublin.

MALE SERVANTS WANTED.

BUTLER WANTED; footman kept; must be absolutely sober and reliable, good valet, well recommended; R.C.; send copies, state age, wages. Address "Z 437, Butler," this office. 8 D

INDOOR MANSERVANT WANTED, drive car and do general housework; must be used to private house. Call, before 3 or after 6, to 36 Elgin road.

PROTESTANT COUPLE REQUIRED, Man as Gardener and Wife Plain Cooking and knowledge of Poultry; other maid kept; country place, and adult family. Apply, giving copies references, salary expected, to F 1992, this office. 12 D

WANTED, June 2nd, young BUTLER.—Sir Hunt Walsh, Ballykilcavan, Stradbally, Leix. 12 F

STEWARDS AND GARDENERS WANTED.

GARDENER REQUIRED for small place in country; must be generally useful. Apply, giving all particulars as to experience, references and wages (all found), to F 1969, this office. 12 D

WANTED, RESIDENT GARDENER, and attend to partial invalid gentleman: Dublin suburb; one wishing to be interviewed by appointment.—F 1945, this office. 12 D

WANTED, experienced GARDENER (indoor), suburbs, slight housework; 15/- weekly.—F 1974, this office 12 F

MALE SERVANTS DISENGAGED.

PANTRY Boy, understands waiting table, experienced; good references. Address "Z 506, Boy," this office.

TWO young Men seek General Farm Work, good milkers, highly recommended.—C/o Mrs. Butler, Newsagent, Arklow.

YOUNG Man, country, wishes position as General Man; can milk and understands all garden work; city, suburbs preferred; can be well recommended. Reply, stating terms, "Z 489, Man," this office.

STEWARDS AND GARDENERS DISENGAGED

EXPERIENCED Nursery Gardener, indoor and outdoor, with vast experience generally. Address "Z 514, Gardener," this office. 12 F

HIGHLY recommended labourer, experienced all branches; C.I.; married.—F 1951, this office. 12 F

MARRIED Couple (no family), presently engaged, seek situation as Gardener; very handy, wife if required; highly recommended. Address "Z 483, Couple," this office. 11 E

DOMESTICS WANTED.

EXPERIENCED WOMAN WANTED, good worker, private house three days weekly, good wages. Address "Z 468, Woman," this office. 11 C

MAID REQUIRED, experienced, clean; three adults, one child; good home. Write, full particulars and salary required, to Mrs. Lux, 255 St. Margaret's road, Twickenham, Middlesex.

WANTED, PERSON, couple hours daily, HOUSEWORK.—14 Lower Pembroke street.

"IRISH TIMES"
EMPLOYMENT REGISTRY.
NO FEES CHARGED.
HOURS: 10 a.m. to 4 p.m.
Saturdays, 10 a.m to 1 p.m
The Matron has several vacancies on her books for recommended, unemployed, experienced and untrained. Placed immediately.
31 Westmoreland Street, Dublin.
'Phone, 23062.

COOKS AND DAIRYMAIDS WANTED.

COOK GENERAL and HOUSE PARLOURMAID REQUIRED, end May; country. Address "Z 442, Cook General," this office. 9 D

COOK GENERAL, good plain cooking; family four; early riser; do not send full particulars, copies references.—F 1859, this office. 11 C

COOK GENERAL WANTED for Foxrock; must be experienced cook; two adults and two children in family; nurse and house parlourmaid kept. Reply, stating age, wage, and enclose copies of last references, to Tyson, Heather Lodge, Foxrock. 11 E

EXPERIENCED COOK GENERAL WANTED; modern house, three in family. Reply, copies references, F 1976, this office. 11 C

REQUIRED, COOK GENERAL REQUIRED for country; must be good plain cook and buttermaker; Esse cooking stove. Write, stating references and wages required, Mrs. Maher, Ballinkeele, Enniscorthy. 12 F

WANTED immediately, good young COOK GENERAL; three in family, two other maids kept.—103, Irish Times Branch Office, Kingstown. 8 D

WANTED, Protestant COOK GENERAL and HOUSE PARLOURMAID, small house, every convenience.—Hadow, Keeler, Kemsing, Kent. 10 D

WANTED, good COOK, singlehanded, for three in family; well recommended; copies, age, wages expected.—Crofton, Ashford, Co. Wicklow. 11 E

WANTED, experienced young COOK; Kilchennaid kept; £40, send references.—Mrs. Bucknall, Creagh Castle, Doneraile, Co. Cork. 12 F

GENERAL SERVANTS WANTED.

A STRONG young GENERAL SERVANT WANTED, Rathgar; £22; recommended.—F 1862, this office.

DAILY GENERAL REQUIRED at once; modern house; good experience and references. Apply, after 6 p.m., Mrs. O'Connor, "Lyndhurst," Glasthule road, Sandycove. 11 C

EXPERIENCED GENERAL, good cook; three adults; bungalow; good wages to superior girl; Drumcondra; send copies. Address "Z 462, General," this office. 11 E

EXPERIENCED General Wanted, excellent post and wages. Apply "Dawson Exchange," 16 Dawson st.

GENERAL MAID WANTED.—345 Guinness Flats, Stamford Hill, W.16. 11 E

GENERAL, daily, Monkstown; honest; some experience; 10/- weekly.—536, Irish Times Branch Office, Blackrock. 11 D

GENERAL, all duties; must be fond of children, capable and willing.—F 1966, this office.

PROTESTANT GENERAL MAID for Co. Wicklow, no cooking; other maid kept. Apply, giving all particulars, to F 1991, this office. 12 D

REQUIRED immediately, Terenure, first class, experienced GENERAL; good plain cooking essential, early rising; family four; wages £36; state age, when disengaged, enclose copies.—F 1770, this office. 8 D

WANTED immediately, young GENERAL to train; £16 per annum to commence. Apply 38 Trees road, Mount Merrion. T

WANTED, capable GENERAL.—4 South Circular road. 11 E

WANTED, country GIRL, train as GENERAL; two in family; South city, suburbs.—F 1926, this office. 12 F

WANTED strong GENERAL for one gentleman; cook housekeeper kept. Address "Z 492, General," this office. 12 F

WANTED, young GENERAL, small adult family; good reference necessary. Apply Melrose, 9 North Circular road, after 7 p.m.

SPECIFIC ARTICLES WANTED.

A GARDEN Roller Wanted immediately, large size, good make and condition; state full particulars, price.—F 1985, this office.

BATH Cosy wanted, rubber tyres, shafts for donkey if possible. Address "Z 450, Bath Chair," this office. 8 D

OLD Fashioned Gold Watch wanted; big price paid, even if broken; bring or post.—Orpel and Company, 35 Nassau street, Dublin.

MACHINERY.

WANTED,
ONE
30/5 H.P. CRUDE OIL ENGINE.
ONE
COCHRAN NO. 10 BOILER,
To evaporate minimum of 2,000 lbs. per hour. Minimum working pressure, 100 lbs.
Full particulars to:
The Cork Milling Company, Ltd.,
VICTORIA QUAY, CORK.

FOR SALE,
ONE 55 H.P. BATES SEMI-DIESEL
CRUDE OIL ENGINE
AND
ONE 12½ H.P. RUSTON HORNSBY
PARAFFIN ENGINE.
Both in perfect running order.
The Cork Milling Company, Ltd.,
VICTORIA QUAY, CORK.

CARAVANS.

CORK Motor Race—New five-berth, two-compartment Trailer Caravan for Hire, fully equipped; terms £2 a day or £10 for week. Touring Car can be provided if required. Apply Box 1585, Irish Times Branch Office, Cork. 10 U

CARAVAN, de luxe, for Hire, private; owned, double-lined figured oak, electric light, spring mattresses, fully furnished, upholstered, cooking, eating utensils; collect Clare, available now; suit three; reasonable rental.—Pennefather, North Infirmary, Cork. 12 F

MOTOR CYCLES.

TRIUMPH Supersteel Bicycles, £5 10/6 or 2/5 weekly; for ever guarantee; latest low built safety models.; Catalogue free. Agents everywhere.—Erne Cycle Co., 17 Lower Baggot street. 16 X

490 C.C. Camshaft Norton, 1934, 4 speed, positive foot change, competition pipe, electric light, perfect condition taxed, insured April, 1937.—F 1925, this office. 12 F

ACCESSORIES, TYRES, ETC.

AStOUNDING Offers—New Tyres, best makes only, all sizes half usual prices. Majestic Batteries, guaranteed 12 months, from 22/6, best grade Oils, 10/- 5 gall drums. Remember, first quality only stocked.—Autospares, 92 Benburb street. 'Phone 22617. 10 D

COOKS for Tyres, Oils and Batteries; largest in Ireland. Trade, Commercial and Retail.—Pentan street (Westland row), Dublin. Phone 62618. T

GARAGE ACCOMMODATION AND REPAIRS

NEW Lock-up Garages, rear 46 Northumberland road. 'Phone: Ballsbridge 1343. 8 C

BICYCLES.

B.S.A. 1936 Models on view; the World's Best Value; inspect new catalogue.—Kelly's, Bachelor's Walk. T

RUDGE 1936 Models on view; prices from £6 10/6.—Kelly's, Bachelor's Walk. T

RALEIGH—A large range of 1936 Models on view; prices from £5 10/6.—Kelly, Bachelor's Walk. T

CHAUFFEURS, MECHANICS.

WANTED

CHAUFFEUR, young, unmarried, strict TT., competent driver, good mechanical knowledge; must be highly respectable, with first class references.—F 1710, this office. 8 C

MOTOR MECHANIC WANTED, all round Man, to look after two lorries and two private cars; wages 35/- weekly; city. Address "Z 486, Mechanic," this office.

DISENGAGED

MOTOR Driver, experienced, commercial; highest reference.—E 0 147, Irish Times Branch Office, Rathmines. 10 D

DOMESTICS CONTINUED

WANTED, experienced GENERAL, all duties; nurse kept; Ballsbridge; give copies references, salary expected.—F 1996, this office. 12 D

YOUNG, experienced GENERAL WANTED; good cook two in family; Ballsbridge; send copies references. Address "Z 508, General," this office. 12 D

HOUSE AND PARLOURMAIDS WANTED.

EXPERIENCED HOUSE PARLOURMAID, for doctor. Apply, with full particulars, wages, etc., F 1942, this office.

ENGLAND—Experienced HOUSE PARLOURMAID REQUIRED; two in family; another maid kept; state experience and wages required.—Mrs. O'Connell, "Tacoma," Hannafore, Looe, Cornwall. 6 13

HOUSE PARLOURMAID WANTED early in June for England by Irish lady; Irish cook kept; wages £30 to £35. Write enclosing papers, to Mrs. Hedley Cotswold Lodge, Oxford. 11 E

WANTED, experienced HOUSE PARLOURMAID for country house, 1st June.—Miss M. Donnell, Kilshannan, Drogheda. 11 C

WANTED experienced PARLOURMAID, R.C.; good references.—Mrs. Byrne, Beaupore, Monkstown road. 11 C

WANTED, young HOUSE PARLOURMAID, immediately; some experience.—Miss Cherry, 66, Helen's, Bray.

WANTED, for South County Dublin, HOUSEMAID; needlewoman, country girl; send copies, stating age, wages. Address "Z 498, Housemaid," this office.

WANTED for Co. Galway, nice GIRL as HOUSE PARLOURMAID, partly trained; two adults; wages £18-£20, rising; send copies, etc. Address "Z 493, Maid," this office.

NURSES WANTED.

DAILY, WOMAN or GIRL, from 3-7, mind one child; references indispensable; 7/6 week.—271, Irish Times Branch Office, Baggot street Bridge.

REFINED young NURSE, Protestant, some training, WANTED for County Galway, one child; £52. Address "Z 513, Nurse," this office. 12 F

WANTED Middle of July, capable NURSE for first baby, aged one month; quiet country situation; must be well recommended; send copies of references, wages, etc. Address "Z 454, Nurse," this office. 10 C

WANTED immediately, experienced CHILDREN'S NURSE for County Mayo; take complete charge two boys, 3½ and 2½; references, salary, etc. Address "Z 458, Nurse," this office. 11 E

"IRISH TIMES"
EMPLOYMENT REGISTRY.
NO FEES CHARGED.
HOURS, 10 a.m. to 4 p.m.
Saturdays, 10 a.m. to 1 p.m.
Matron can supply well recommended Domestics, experienced and untrained, all capacities.
31 Westmoreland Street, Dublin.
'Phone, 23062

COOKS AND LAIRYMAIDS DISENGAGED.

COOK or Housekeeper, thoroughly experienced; town or country; recommended.—F 1916, this office.

EXPERIENCED Cook General would go adult family; early dinner; city or suburbs; wages £30, rising; good reference. Address 149 Clonard road, Crumlin. 11 E

EXCELLENT Cook disengaged; state wages; can be well recommended; can work Aga cooker if kept kitchen maid. Address "Z 501, Cook," this office. 12 D

GENERALS DISENGAGED.

A GENERAL; good references; city, suburbs.—F 1935, this office.

EXPERIENCED General; small family; well recommended; city preferred.—F 1934, this office.

EXPERIENCED young General; city or near; good references.—F 1902, this office.

EXPERIENCED General, all duties; Ballsbridge, Sandymount district; recommended.—F 1905, this office.

GENERAL or Cook General; good references.—F 1919, this office.

GENERAL, small family; experienced; good references.—F 1936, this office.

YOUNG General, experienced; city or suburbs; good references.—F 1915, this office.

YOUNG country Girl, experienced General; city, suburbs; good references.—F 1918, this office.

HOUSE AND PARLOURMAIDS DISENGAGED.

NURSES DISENGAGED.

GIRL (18), secondary school education, desires post of Children's Nurse; fond of children.—F 1807, this office. 9 D

PRINCESS Louise Nurse (C.I.) desires engagement for summer; baby or toddler; splendid references. F 1964, this office. 12 F

KITCHEN, LAUNDRY, ETC., DISENGAGED.

KITCHENMAID—Lady recommends young country Girl to train.—Carberry, Balrath, Kells, Meath. 11 E

SPECIFIC ARTICLES.

ALL Waterproof Covers for Carts, Vans, Threshers, Lorries, Rick Covers, Sacks, Bags, Tents, Marquees; best terms.—Coleman, 21/25 Chatham street, Dublin. T

BUILDING Materials for Sale—About 13 thousand 24" x 12" Welsh Slates, about 120 Squares Timber, Roof Sheeting, and a large quantity of rough Timbers in roof trusses and purlins; all at present covering extensive farm buildings; purchaser will be required to take down and remove all above materials Apply—Capt. Trant, Dovea, Thurles.

CART and Rick and Horse Lois Covers, manufactured by Elvery's, Dublin. Quotations on application. T

COVERS for Ricks, Carts, Threshers, Lorries, Tarpaulins, Sacks.—Peirce Bros., 36 Usher's quay, Dublin.

HOLIDAYS! Get your Trunk, Suitcase, Handbag, Picnic Outfit at Hely's. Specialists in Travel Goods.—Dame street, Dublin. 6 11

REFRIGERATORS, Ltd., for Cold Rooms, for Butchers, Hospitals, etc., Ice Cream Makers Storage Cabinets.—16 Bachelor's Walk, Dublin. T

TYPEWRITERS, every make, from £4; guaranteed.—Norman Typewriter Engineering Works, Trinity street. Established 1897. 11 E

GOVERNMENT NOTICES

COIMISIUN TALMHAN NA h-EIREANN.
(IRISH LAND COMMISSION.)

NOTICE TO BUILDING CONTRACTORS.

Sealed Tenders, addressed to the undersigned, and marked "Tender for Works in _____," numbered as in the First Column of the Schedule hereto, for the Construction of the Buildings specified in the said Schedule, will be received not later than noon on the 29th May, 1936. Plans and Specifications may be seen at this Office or on the Lands, when an Inspector will attend to point out sites.

The Land Commission will consider Tenders for one or more works

Works No.	County.	Buildings Required	Situation of Sites	Time (summer time) and Date Inspector will attend to point out sites
B. 444	Wexford	1 Dwellinghouse.	Lands of Sparrowsland, about 7 miles from Enniscorthy.	2 p.m., 22nd May, 1936.
B. 476	Meath	1 Dwellinghouse. 1 Outoffice.	Lands of Rathcore, about 3 miles North of Enfield.	12 Noon, 20th May, 1936.
B. 478	Kilkenny	4 Dwellinghouses. 4 Outoffices.	Lands of Drumdowney Upper, about 3½ miles N.E. of Waterford.	12 Noon, 19th May, 1936.
B. 479	Mayo	1

COME AND SEE ME THIS YEAR . . .

It will cost you less than usual. The £1 sterling is worth 25/- in Australia and for a fare and a half you can travel to Australia and back for the

SOUTH AUSTRALIAN CENTENARY

1st Class from £121.10.0
Tourist „ 58.10.0
3rd Class „ 57.0.0

ORIENT LINE

Managers: Anderson, Green & Co., Ltd., 5, Fenchurch Avenue, London, E.C.3, or Local Agents.

Hair Combed This Way Stays Arranged!

It isn't any trouble, and there's hardly any cost.

'DANDERINE' insures your hair for a penny a day.

After you've spent many minutes arranging your hair, here's a way to *keep* it arranged all day long. Without another "pat" or another thought! Use a little 'Danderine' before you comb it.

A woman can't believe the way this works until she has *tried* it.

'Danderine' isn't a sticky or oily dressing, yet it keeps every hair in place. Its delicate fragrance is appealing and it creates a marvellous effect of freshness and cleanliness!

When you've had your hair shampooed, 'Danderine' will keep it from getting out of place.

Just try this:

Use 'Danderine' every day—every time you comb your hair—to be *sure* of your hair all day long! To have the satisfaction of knowing that it is not only clean but that it really *looks* clean. To know it will stay as you arranged it. And to know no dandruff will appear.

With all the care you give to your hair, it's a pity to omit this last touch that means so much. It's *no* trouble! Yet you can hardly believe anything so mild and pleasant as 'Danderine' could bring such a change in the condition and appearance of your hair and scalp. Just try it. You can buy 'Danderine' at all Chemists & Stores, 1/3, 2/6 and 4/6.

'Danderine'

FOR THE HAIR

DUBLIN CHAMBER OF COMMERCE

COUNCIL'S MESSAGE TO MR. DE VALERA

At the monthly meeting of the council of the Dublin Chamber of Commerce, the president, Mr. John O'Neill, who occupied the chair, was requested to express to President de Valera the council's pleasure at the successful outcome of the operation on his eyes and the hope that his health would be maintained.

The secretary reported that the Chamber would be represented at the Court of the Railway Tribunal when the scale of maximum charges for the carriage of merchandise by road services was considered. The classification of merchandise and the proposed scale of maximum charges and a comparison with the charges in force in 1933 and 1934 are on view at the Chamber, and members would still be able to have their views put forward through the Chamber's representative.

He also reported that a circular had been sent to all members of the Chamber defining industrial work and stating that all employers engaged in such work should be fully prepared for the commencement of the Act on a day prior to the Whitsuntide holiday. He referred particularly to the employment of female cleaners before 8 a.m., the forty-hour week for juveniles and the overtime provisions.

In reply to a request from the Chamber, it was stated that the Revenue Commissioners had forwarded a list of papers which are dutiable under the recent 50 per cent. *ad valorem* duty on wrapping papers, and which would be published in a revised issue of Public Notice No. 206.

IMPORTANT TO WOMEN!

Doctors say that the "make-up" of a woman's system is so highly intricate and so sensitive that the shock caused by taking strong purgative medicines may do serious harm. Even though you do not notice it at the time, you may be laying up serious trouble for yourself later. Those internal troubles which often afflict a woman in her middle years and later life are undoubtedly, in many cases, due to taking harsh medicines.

Women!—treat the delicate mechanism of your body gently by taking 'California Syrup of Figs.' It is a safe fruit laxative. It never purges, never interferes with the natural bodily functions, and there are no depressing, "washed-out" after-effects. It relieves the bowels naturally, giving a complete internal cleansing in a few hours.

'California Syrup of Figs' has a tonic effect on the liver and kidneys that makes you "feel good." 'California Syrup of Figs' is ideally suited to a woman's needs. Get a bottle to-day and take a spoonful the first time your bowels need help. You'll feel better altogether! Doctors and nurses everywhere recommend 'California Syrup of Figs,' because it is so gentle in its action. Always avoid strong purgatives and give your bowels *natural* aid.

'California Syrup of Figs' is sold by all chemists—1/3 and 2/6. The larger size is the cheaper in the long run. Be sure you get 'California Syrup of Figs' brand.

CITY'S GROWING PAINS

TAKING LAND FOR HOUSING

DUBLIN CONVENT MENACED

MR. DENIS HICKIE, Inspector to the Local Government and Public Health Department, held an inquiry, in the City Hall, Dublin, yesterday, concerning an application by the Dublin Corporation for compulsory purchase powers in respect of certain lands in the Terenure and Harold's Cross areas, required for schemes for the housing of the working classes.

Mr. Vincent Rice, K.C. (instructed by Mr. Ignatius Rice, City Law Agent), represented the Corporation. Mr. Martin Maguire, K.C. (instructed by Messrs. Vincent and Beatty) appeared for residents in Mount Tallant avenue. Mr. J. M. FitzGerald, K.C. (instructed by Mr. A. Lane Joynt) appeared on behalf of the Townsend Estate; and Mr. Cecil Lavery, K.C. (instructed by Mr. Hugh O'Donnell) represented the Carey Estate. Other interested parties were represented by Messrs. Ignatius Kelly, J. Moran, solicitor; James Cawley, barrister-at-law, and W. Charles Casey, barrister-at-law.

Mr. Rice, K.C., said that the necessity for the order which was being made by the Corporation, under the Act of 1931, which provided for the compulsory acquirement of land in the environment of the city, arose out of the housing conditions in Dublin. The position was reviewed as recently as 1934, and it was found that in order to satisfy the needs of the city and get rid of the slums 18,000 dwellings were required. That number had been somewhat reduced, but the number still required to solve the housing problem in the city was enormous.

Few people, he said, had any idea of the appalling conditions that existed in the city as regards the housing of the poor. In the congested area in the city the number of families to the acre was 65, and, even by providing accommodation by flat dwellings, it could not be hoped to house more than 50 to the acre in the city; and, consequently, there was a large surplus population that must, of necessity, be housed in the suburbs.

COUNTRY OPTIMISTS

Referring to the progressive growth of the population in Dublin from 412,000 in 1931 to 433,000 in the present year, Mr. Rice said that this was due to the natural increase in the city, and also to the increase—which might be viewed as rather alarming—by migration from the country to the city. People were lured from the country to the city by prospects of better employment and wages, with the result that the solution of the housing problem was still a long way off.

The Corporation has provided 2,500 houses since 1934, and there was at present under construction, or immediately provided for, 2,470, a total which would reduce the present demand to 13,030. It was necessary to acquire this land in Harold's Cross and Terenure, because of the easy transport to and from the city, and there was a further urge because of the advance in tram and 'bus fares in recent times.

Objections were made to the scheme, as there was residential property in the neighbourhood, and it was said that the building of these houses would decrease the value of the property. This problem, however, would have to be dealt with.

Mr. Martin Maguire, K.C., said that among his clients there was a community of nuns—St. Teresa's Monastery—who under the present scheme would have their grounds cut to pieces and the amenities of their lives destroyed. The nuns wished to make it quite plain that they were not hostile or unfriendly to a housing scheme, and had already parted with a substantial portion of their land in order to enable houses to be built for the working classes. If this additional land was taken over it would mean that the convent—a cloistered community—would have to close down.

CONVENT GROUNDS TAKEN

Mr. Hoey, of the firm of Dockrell and Co., auctioneers and valuers, said that he had made an inspection of the lands of the convent, which comprised originally seventeen acres, including the buildings. Two or three years ago the Corporation, desiring to make a road in connection with housing, took 4½ acres, and it was now proposed to acquire five acres. The diet of the community was milk and milk produce. The objection of the nuns was not to having working-class houses there, but to having their land curtailed and their means of livelihood taken away.

Replying to Mr. Rice, Mr. Hoey said no consideration would compensate the nuns for the loss of their land.

Mr. FitzGerald called evidence on behalf of his clients, whose main objections, he said, was the effect of this scheme on the area devoted to good-class residential property of houses value from £700 to £1,200.

Mr. P. J. Munden, architect, said that the houses surrounding the place proposed to be taken were good middle-class, six-roomed houses, which would fetch an average building price of £800.

Mr. Cecil Lavery, K.C., said that it was intended to acquire a plot of land, the property of his client, to give to the St. Joseph's Convent Community, to compensate them for the acquisition of some of their land for the purpose of building houses. He held that the acquiring of land to give to another was a misuse of the Act—in fact, it was an illegality.

RATEPAYERS' RIGHTS

It was an amazing thing, said Mr. Lavery, that the ratepayers should be told they had no right to appear before the Inquiry to defend their property, which went into many thousands of pounds. He held that the ratepayers had every right under the Statute to be heard.

At present there were a number of schemes for the development of housing without seeking compulsory powers for the acquisition of this entire property. The scheme would destroy the amenities of the area.

A number of witnesses were examined by Mr. Lavery in support of his case.

Mr. Ignatius Kelly, who appeared for the trustees of St. Joseph's Convent, said that the Community comprised twenty-one nuns. There were primary national schools in the property, with 800 pupils under the personal supervision of the nuns.

The Inquiry adjourned until this morning, at 11 o'clock.

FUNERAL OF MR. EVAN PURSER GRIFFITH

The funeral of Mr. Evan Purser Griffith, Greenane, Temple road, Dublin, took place after Burial Service, conducted by the Rev. H. Kunick at the Moravian Church, Lower Kevin street, Dublin, to the Moravian cemetery at Whitechurch, Rathfarnham, yesterday morning.

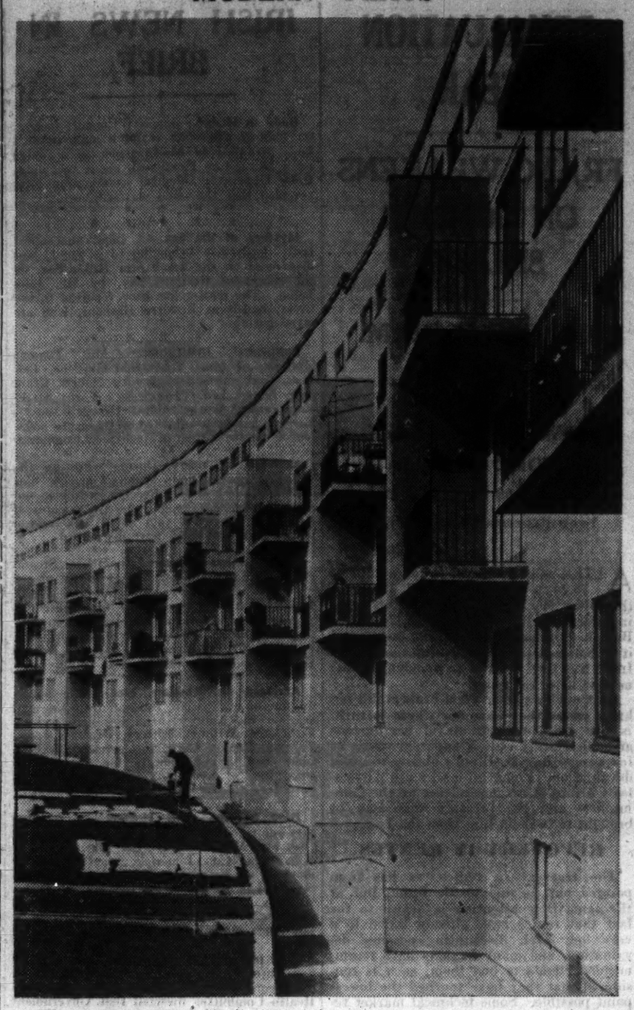
Mr. Purser Griffith, who was hon. secretary of the Southern Centre of the Motor Cycle Union of Ireland, was fatally injured when he fell from his machine near Delgany on Saturday during a reliability trial.

The chief mourners were:—Mr. J. W. Griffith and Mrs. Griffith (parents), Mr. William Griffith (brother), Miss D. and Miss H. Griffith (sisters), Sir John Purser Griffith (grandfather), Mr. F. Purser Griffith (uncle) and Miss A. Griffith (aunt).

The attendance included: Rev. J. S. Crockett, Rev. F. R. Alexander, Messrs. R. M. Smyllie, B. F. Mason, A. Crawford, L. Crawford, E. Hutton, E. C. Micks, R. S. Christie, E. M. Boydell, N. M. Carson, D. M. McCracken, S. D. Campbell, A. E. G. Moore, A. H. L. Archer, R. V. Harvey, J. A. S. Moran, J. H. Sides, H. L. Jefferson, G. G. Warrington, J. A. Forbes, J. J. O'Neill, W. V. Bowie, E. I. Gibson, J. Purser, T. M. Batchen, J. G. Mann, R. T. Myles, J. Orr, W. Ashenhurst, Sealy Jeffares, F. Dawson, A. Hassard, T. Mason, H. G. Geoghegan, E. H. Bailey, A. D. Delap, Dr. Boxwell, Captain J. H. Webb, Mr. H. Phibbs, Major A. G. Birch, Messrs. W. A. Burton, E. M. Murphy, A. P. Jones, E. D. Buckley, G. P. Colley, S. H. McCullagh, R. Irwin, Dudley Shortt, J. Lindsay, R. C. Booth, J. Sealy, J. S. T. Sealy, C. E. R. Brownlow, E. A. Aston, E. C. Humphreys, W. Moore, W. Fitzsimons, T. Morgan Good, F.S.I.; F. J. Ryan, M.R.I.A.I.

The undertaker was Mr. Alfred G. Waller, Denzill street, Dublin.

MODERN FLATS



The circular-shaped Römerstadt flat settlement, erected for the housing of the artisan class at Frankfurt-on-Main, Germany.

EX-NAVAL MAN KILLED IN DUBLIN

£350 COMPENSATION FOR WIDOW

(BEFORE MR. JUSTICE SULLIVAN AND A JURY.)

Mary Price, Lower Main street, Rathdrum, claimed damages against Dennis Kennedy, civil engineer, 27 Trees road, Mount Merrion, Dublin, in respect of the loss of her husband, James Price, who died on January 31, 1935, from injuries sustained on January 14 through the alleged negligence of the defendant's agent in the driving of a motor car the property of the defendant.

The defence was a denial of negligence and a plea of contributory negligence on the part of the late James Price.

Mr. Kingsmill Moore, K.C., and Mr. J. L. Esmonde (instructed by Messrs. M. J. O'Connor and Co.) appeared for the plaintiff; and Mr. Brereton Barry, K.C., and Mr. N. K. MacDonald (instructed by Mr. F. Kennedy) for the defendant.

James Price was, said Mr. Kingsmill Moore, a retired petty officer of the Royal Navy, with a pension of £72 10s. per annum. He had lived in Dublin, where he did odd contracting jobs, and allowed his wife, who lived in Rathdrum, £32 a year out of his pension. He was knocked down by the defendant's car at the corner of Leinster street and Kildare street, Dublin, when he was wheeling a handcart.

The jury found in favour of plaintiff and assessed damages at £350, and judgment was entered accordingly.

CHURCHES OF THE EAST

DEAN OF KILLALOE ON REUNION

The Union between the Anglican and Orthodox Eastern Churches was dealt with by the Dean of Killaloe at a meeting of the Anglican and Eastern Churches' Association, in the Leinster street Room, Leinster street, Dublin, on Monday.

The Ecumenical Patriarch in 1922 recognised the validity of Anglican Orders, he said. A similar recognition had been given by the Patriarch of Jerusalem and the Archbishop of Cyprus, and, he thought, also by the Patriarch of Alexandria. They knew that last autumn full reunion was established with the Church in Rumania. Their own Archbishop of Dublin had taken a leading part in these deliberations.

"I am personally whole-hearted in my longing for full reunion with the Churches of the East," added the Dean. "I believe the East needs us; it needs our scholarship; it needs our missionary enterprise; it needs our understanding of the outlook of the non-Episcopal Churches. The East has gifts which would enrich the life of the Anglican Communion. The Easterns have a genius for worship, and they have a constancy as great as that of any body of Christians." There was no doubt that the door to fellowship with the members of the Eastern Churches was now being opened.

As to the historical aspect, he said that the Church in the East was left to fight unaided the growing power of Islam. Since 1453 the city of the Patriarch of Constantinople had been under the Moslem sway. During the succeeding centuries more than half of Eastern Christendom had been under the power of those who held the faith of Islam. It was difficult for them to realise what the yoke of Islam had meant to their Christian brethren of the Eastern Churches. It would not be unfair to say that they of the West had not given them the support or the sympathy which they so often needed. In spite of persecution they had clung to their faith, and it was to the eternal glory of the Eastern Church that, although Turkey held sway over a large portion of the Balkans and erected mosques in nearly every village, yet the Christians held to their faith, and, banding themselves together for protection, they built new villages and Churches.

The Rev. W. E. Vandeleur announced that the Rev. N. Behr and the Rev. V. Theocritoe, whom they were invited to meet, had missed a railway connection, and were unable to reach the meeting in time.

The Rev. R. R. Hartford presided.

DISTURBANCES IN DUBLIN

MORE COMPENSATION CLAIMS

Before Judge Davitt in the Dublin Circuit Court yesterday claims arising out of damage to property in the "troubled times" were disposed of as follows:—

William Gibson, chemist, Clanwilliam place, Dublin. Claim—£150 for a Purdy gun and case taken by armed men. Report for £10.

Mary Curran, 28 Capel street, Dublin. Claim—£37 3s. for meat taken from her father's shop by I.R.A. Report for £30.

Stephen Gogan, 184 Parnell street. Claim for damage to windows by gunfire. Awarded £20.

Joseph G. Ridgeway, 163 Parnell street. Claim—£66 for damages to premises by gunfire. Awarded £30 and costs.

Mary Lyons, 11 Usher's Island, Dublin. Claim—£315 for damage to premises in 1921, 1922 and 1923 by Black and Tans and Free State troops. The Judge said that he would report for £20 and give a decree for £80.

ACCUSED MAN'S EVIDENCE

LAOGHAIS FRAUD CHARGE

(BEFORE MR. JUSTICE HANNA.)

That when he resigned from the post of Home Assistance Officer four years' salary was due to him, was stated by Henry Byrne in evidence on the fourth day of the hearing of charges against Thomas Reilly, a former Secretary of the Laoghais Board of Health. Reilly is charged with having obtained about £5,500, the property of the Board, between April, 1932, and December, 1933, with intent to defraud and with fraudulent conversion.

A charge of conspiring to receive a cheque alleged to have been stolen was preferred against John Reilly, shopkeeper, Abbeyleix, a brother of the accused man.

Henry Byrne stated that he was formerly a Home Assistance Officer, and Thomas Reilly was responsible for paying him. He did not receive his regular salary from June, 1929, until May, 1933, but whenever he mentioned the matter to Reilly he was told that "it would be all right." The signature in the receipt book produced was not his, and he did not give Thomas Reilly any authority to sign his name.

In reply to the defendant Thomas Reilly, the witness said that any cheques he had received were not towards his salary, but were for Home Assistance.

Mrs. Elizabeth Gilligan, Home Assistance Officer, said that she cashed a number of private cheques for Thomas Reilly and John Reilly. She also cashed paying orders, and handed over the money to John Reilly.

Miss Josephine Brophy, who stated that she was a private clerk to Thomas Reilly, said that she worked at his house until March, 1931. After that date she continued to work for him in the office of the Board of Health. Two paying orders which appeared on the treasurer's advice were not entered in the general expenditure book, because she had not got the particulars. When she mentioned it to Thomas Reilly he said that he had got the particulars.

BANK LOAN ACCOUNT

Mr. Joseph Mulvin, agent, Hibernian Bank, Abbeyleix, said that Thomas Reilly had a loan account for £3,500, which had been advanced in 1922. At the present moment on that account £4,488 12s. 2d. was due.

At the opening of the case for the defence, the prisoner, Thomas Reilly, called and examined a number of witnesses. They stated that they had been employed by the Board of Health and had always been paid what was due to them by Thomas Reilly.

The accused man, Thomas Reilly, then entered the witness-box and dealt with the charges against him. He said that he always had authority from Henry Byrne, the home assistance officer, to whom the paying order was made out, to endorse the order in respect of moneys advanced by him (Reilly) to Byrne. That practice continued until 1932, when the Local Government auditor questioned the practice of the secretary paying the value of the paying orders and afterwards getting it back. He gave a detailed statement of payments made to Byrne.

In reference to a charge relating to £55 in connection with the Board's tuberculosis account, Reilly read a minute of the Board stating that the secretary should be refunded the amount of the expenses incurred by him and disallowed by the Local Government auditor.

Mr. Justice Hanna—Who drafted that minute—yourself?

Reilly—Yes, on the instructions of the Board.

The £55 paying order, the accused man said, was not drawn by him with the intention of defrauding the account.

The defendant's evidence had not concluded when the Court adjourned until 11 a.m. to-day.

DUBLIN CIRCUIT COURT

CINEMA OWNER TO PAY £90

Edward L. Coughlan, Farney Park, Clarmont road, Sandymount, theatre proprietor, sued John J. Farrell, Lower O'Connell street, Dublin, theatre proprietor, for damages for alleged breach of agreement. The plaintiff said that he sold the defendant an R.C.A. sound-film apparatus for £313 on the understanding that if he could get more for it within two months the defendant would resell it to him for £313. Within the two months he was offered £440, but the defendant refused to return the apparatus.

The defendant said that he could not remember having specifically refused to return the apparatus, but he could not hand it back without the consent of R.C.A. Photophones, and that consent had never been given.

The Judge held that the consent of R.C.A. Photophones was not necessary, in view of the defendant's refusal to complete the agreement, which he held was a specific refusal to hand back the apparatus. He gave a decree for £90, with costs, and dismissed a counter claim for rent in respect of the Electric Theatre, without costs.

Mr. R. McGonigal (instructed by Messrs. McCann and Murphy) appeared for the plaintiff; Mr. John Hooper (instructed by Messrs. Miley and Miley) appeared for the defendant.

G.S.R. TO PAY CYCLIST £32

A decree for £32 5s., with costs, was given in the case of John Traynor, St. Kevin's square, Bray, who sued the Great Southern Railways Company for damages and personal injuries sustained by being knocked down by one of the company's 'buses while cycling at the junction of Killarney road and Killarney lane, near Bray, on October 19th last.

Mr. J. J. Mooney (instructed by Messrs Murphy and Mallin) appeared for the plaintiff, and Mr. J. Hooper (instructed by Mr J. J. MacDonald) appeared for the defendant company.

FROM THE LEGAL DIARY

LAW NOTICES—Wednesday, May 13.

AN CLARAITHEOIR DON PRIMHBHREITHEAMH
(The Registrar to the Chief Justice.)

Before the Registrar, at 11.30 o'clock. Exparte Applications—MacAuliffe, minors, allocate funds; Evers, minors, summons.

AN ARD-CHUIRT BHREITHEAMHNAIS.
(The High Court.)

In Court 5. For Tuesday, 19th May. Action—Sutton v. Sutton. For Wednesday, 20th May. Summons—Robinson v. Brunskill and others.

In Court 6, at 11 o'clock. Motions—Doyle v. Margetson; Downey v. City of Dublin Assurance Co. (part heard). For Thursday, 14th May. Action—Callan v. Maguire. For Tuesday, 19th May. Action—Cosgrave v. Cosgrave.

BANKRUPTCY.

In Court No. 6, at 11 o'clock—Lee, exam. witnesses, C. B. W. Boyle.

TRIALS BY JURY.

In Court 1, at 11 o'clock. Non-Jury—O'Reilly v Ryan, exor. of Mary Cahill, deceased (money due); Cooper v. Cooper (assault);; Spendlove v. Mannin (negligence). The jurors are discharged from further attendance during these sittings. For Thursday, 13th May. Non-Jury—Duff v. Boushill (possession); Rodgers v. Newell and others (possession); Briody v. Harris (Lord Campbell's Act). Circuit Appeals—The following Circuit appeals will be listed for hearing upon the conclusion of the non-jury actions, but not before Monday, the 19th instant. Withdrawn Circuit Appeals—Saunders v. Ryan; Reilly v. Reilly; Barry v. Sadlier; same v. same; Irish Land Commission v. Sweetnam; Murphy v. Minister for Finance; O'Brien v. same; Hicks v. same; Moran (Jas.) v. same; Moran (M. E.) v. same; Whelan v. same; Hayes v. same. Dublin Circuit—Lowe v. Gilchrist; O'Cathain v. Brine; McDonagh v Grand Canal Co. Southern Circuit—Byrne v. Reddy. Western Circuit—Fitzmaurice v. Gilhooly. Cork Circuit—Stanley v. McCrae; Whelton v. O'Hea; Donovan v. Rose; Ryan v. Walsh.

MAISTIR NA hARD-CHUIRTE
(The Master of the High Court.)

Before the Master, at 11 o'clock. Motions of Course. Summonses—Bank of Ireland v. Meliett; Walker v. Leech; Magennis v. Mackesy and others; Caledonian Insurance Co. and Assurance Company's Act, 1909; Taylor and another v. Askin; J. Daly and Co., Ltd., v. Power; Imperial Tobacco Co., Ltd., v. Saraghan; National Bank, Ltd., v. Spollen; Provincial Bank of Ireland v. Walsh; same v. Walsh and another; Healy v. Doyle. On Notice—Macgiollarnath v. Connacht Tribune Printing and Publishing Co.; Esmonde v. Esmonde; Erdberg v. Pemberton; Revenue Commissioners v. Doheny.

OIFIG AN MHAISTIR-MHEASAIREACHTA.
(The Taxing Master's Office.)

Master Denning at 11 o'clock—Shakespeare, a minor (G.S.), C. B. W. Boyle; Keany to Mooney (G.S.), P. A. Mooney; a person of unsound mind (G.S.), Wray and Tenford; McAvoy, a minor (G.S.), same; same, F. V. Gordon; a person of unsound mind, same; Shanahan v. Waterford County Council, M. J. O'N. Quirke; Frazer v. McNamara, Peebles, Knox and Pigot.

Master O'Hanlon, at 11 o'clock. Exparte Taxations—McAuliffe, minors, F. V. Gordon; Eyre's estate, Darley, Orpen and Co.; Hart's estate, H. W. Stanley; Tew's estate, same; Pembroke's estate, Martley and Barlee; Fleury's estate, Mecredy and Son; Meldon's estate, Morgan Cottrell; Sayer's estate, W. C. Hogan and Sons.

OIFIG AN SCRUDORA.
(The Examiners' Office.)

Mr. Healy (Room 113), at 11 o'clock—Royal Bank of Ireland, Ltd., v. Kavanagh, sign cert.; same v. Morrin sign cert.; M. Phelan, deceased (otherwise Whelan), Lenihan v. Phelan; S. Gibson, deceased, McConnell v. Sinclair; J. J. Reilly, deceased, Reilly v. Brogan.

Mr. Adderley (Room 103), at 11 o'clock—Haslett v. Woodwright; Munster and Leinster Bank, Ltd. v. Maher; National Bank, Ltd., v. O'Brien.

Mr. Greville (Room 110), at 11 o'clock—D. O'Connor, decd., O'Connor v. O'Connor; Northern Bank, Ltd., v. Belinda Fox; T. J. Winkle, decd., Winkle v. Winkle; E. Kirkland, decd., Grills v. Marks; M. Tobin, decd., Sherlock v. Attorney General; J. Bennett, decd., Quilty v. Purcell.

Mr. Scanlon (Room 106), at 11 o'clock—Royal Bank of Ireland, Ltd., v. Harris.

BANKRUPTCY.
(Before the Registrar.)

At 11 o'clock—Cleary, prove debts and vch., Thompson and Edwards; Bankruptcy, reference.

IRISH LAND COMMISSION.
(Examiners' Chambers, at 93 Merrion square.)

Before Mr. Sullivan, at 11 o'clock—Sir R. Gore (Rolland's rent) (S. 11291), discharge rulings.

Before Mr. Franks, at 11 o'clock—A. J. G. Babington (S. 3999), discharge rulings. At 3 o'clock—Hatchell, Brown (S. 6827), discharge retainer.

Before Mr. Grove White, at 11 o'clock—F. White and crs. (S. 3668), vouch. At 3 o'clock—Blake (S. 3328), discharge rulings and settle schedule.

Before Mr. Martin, at 11 o'clock—R. Prosser (S. 3531), discharge rulings.

(At 89 Merrion square.)

Before Mr. Leet, at 11 o'clock—A. S. Smyly (S. 3957), discharge rulings.

Before Mr. Ryan, at 3.30 o'clock—A. G. Bowe (S. 3445) discharge rulings and settle schedule.

Before Mr. O'Byrne, at 11 o'clock—Pilsworth (S. 3779), discharge rulings and settle schedule. At 11.30 o'clock—V. Dobbin (S. 11440), discharge rulings. At 3.30 o'clock—F. M. W. Tatton (S. 5436) vouch.

Before Mr. P. Byrne at 11 o'clock—Vernon (S. 3571), discharge rulings. At 3 o'clock—W. H. Argus (S. 7170), discharge rulings and settle schedule.

(At 24 Upper Merrion street.)

Before Mr. Jackson, at 11 o'clock—Colonel J. Leader (S. 2544), discharge retainer.

CENTRAL CRIMINAL COURT.
(Courthouse, Green Street.)

This day, at 11 o'clock a.m.—Jurors Nos. 201 to 400 must attend on Thursday, 14th May, 1936. Jurors Nos. 1 to 200 need not attend until Monday, 18th May, 1936.

AN CHUIRT BHREITHEAMHNAIS CHUARDA.
(Circuit Court of Justice.)

Before Judge Davitt, at the Law Courts, Chancery place, at 11 o'clock. Applications under the Damage to Property (Compensation) (Amendment) Act, 1933—Patrick Gaynor, applct.; William Carroll, applct.; Edward McCann, applct.; Delia Kent, applct.; Jeremiah O'Neill, applct.; Elizabeth Darcy, applct.; John Reid, applct.; Sean O hUadhaigh, for Liam Manahan, applct.; James J. Byrne, applct.; Duncan C. Parker, applct.; Clarence Hotels, Ltd., applcts.; same, applcts.

Before Judge Shannon, at the Law Courts, Chancery place, at 11 o'clock. Applications for Summary Judgment—Rosenkrantz v. Silver, 871; Workingman's Benefit Building Society v. Armstrong, 870.

Appeals from District Court—Finlay v. McKeever.

Workmen's Compensation Act—Brooks, applct., Fearon and Co., respdts.; Mears, applct., Lynch, respdts.; Flynn, applct., P. J. Keogh and Co., respdts.; Mullen, applct., Murphy, Ltd., respdts.; Morgan, applct., Rourke, respdt.; Chase, applct., Irish Tapes, Ltd., respdts.; Cullen and ors., applcts., J. E. Mills, Ltd., respdts.; Geoghegan, applct., Dublin and Silloth Steamship Co., respdts.; Kennedy, applct., O'Reilly, respdt.

DUBLIN DISTRICT COURT

IRISH SWEEPSTAKE PROSECUTION

CHARGE OF FRAUDULENT CONVERSION

(BEFORE MR. HANNAN.)

The hearing was resumed yesterday, and again adjourned until this morning, of the charge against William McCarthy, *alias* P. O'Donnell, of no fixed address, of converting to his own use in October last £2, part of the proceeds of a cheque said to have been entrusted to him by Henry F. Mitchell, of Hastings, for payment to Irish Hospitals' Trust, Ltd. He was further charged with converting to his own use £19 10s., part of a sum of £76 entrusted to him by Mitchell also for payment to Hospitals' Trust, Ltd.

Robert Norman Temple, an official of the Royal Bank of Ireland, Baggot street branch, produced a certified copy of the defendant's accounts with the bank.

In cross-examination by Mr. E. H. Burne, for the defence, the witness said that letters came addressed to the bank for the accused man, and were usually handed to the defendant's wife when she visited the bank. In April last the bank had no address to which to forward the letters and nine letters were awaiting McCarthy These were later sent to his solicitor.

The witness identified letters addressed to the defendant which had been opened by the British postal authorities. They were marked: "Found open and officially secured."

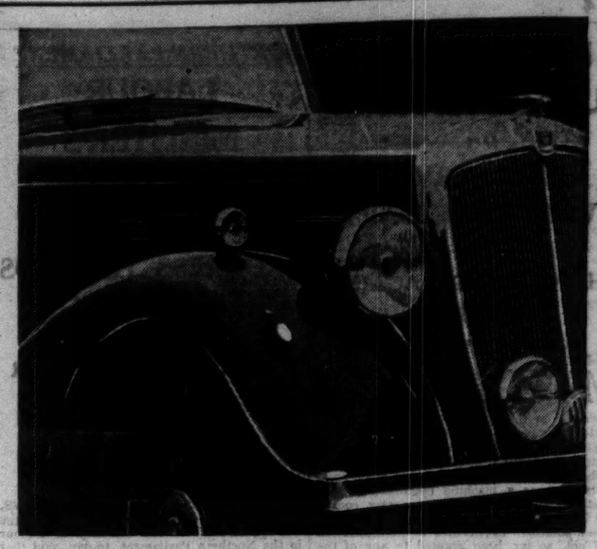
Augustine Healy, "Beulagh," Dundrum, in reply to Mr. Clarke, said that he acted as agent for the Hospitals' Trust. He knew the accused man as "P. O'Donnell" having been introduced to him in July, 1935. He gave witness a card, inscribed "P. O'Donnell, Plaza Hotel, Leicester square." He was later informed by an official of the Hospitals' Trust that the accused man's name was McCarthy.

The witness said that he received tickets from the Hospitals' Trust for the Cambridgeshire Sweep, the various tickets being enumerated on a list which he produced. He distributed these tickets to P. O'Donnell, the total number being 181, and he received back 134 counterfoils from P. O'Donnell or his representative.

Mr. Burne said that it had been published in the Press that his client had an *alias*. He was paying £260 a year for an office in Piccadilly, and was known as well in Piccadilly as the Hospitals' Trust was known in Earlsfort terrace.

"Don't you know," said Mr. Burne, "that a man carrying on a business in London would find it absolutely necessary, if he was dealing with the Hospitals' Trust, to use as much subterfuge as possible as regards names?

Mr. T. Clarke, of the Chief State Solicitor's office, appeared for the prosecution, and Mr. E. H. Burne, of Messrs. G. Byrne and Co., was for the accused.



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THE CHARTERED ACCOUNTANTS

CHAIRMAN'S REVIEW OF ECONOMIC PROGRESS

Mr. Hugh Boyd (President) occupied the chair at the forty-eighth annual meeting of the Institute of Chartered Accountants, when the report for 1935 was read.

The Chairman said that since last annual meeting the deaths had occurred of Mr. W. Mayes, one of the two remaining signatories to the petition for the Charter of the Institute, obtained in 1888, and of Mr. Fred. C. Walsh, one of their examiners for seventeen years and virtually the founder of their Benevolent Association.

The accounts showed a substantial surplus, and there was a steady growth in membership. Fifty per cent. of their members were in practice, and a very considerable proportion of the remainder had been absorbed in the service of the Government, in municipal or in purely commercial concerns.

Reviewing economic progress North and South, the Chairman said that in the development of transport and communications the country's progress had been remarkable, as was evidenced by the statutes of the two Governments. As far as could be seen, the agricultural situation showed some improvement, and they hoped confidently that the farming community were at last approaching better times which would be for the ultimate benefit of all.

The last available complete figures in company registration were for the year 1934, and these showed a substantial increase over the previous year The number of companies with a share capital on the registers in Ireland at 31st December, 1934, exclusive of companies operating in this country incorporated outside, and also excluding co-operative societies, agricultural credit societies and the like, was:—Irish Free State, 2,201 companies, with a nominal capital of £60,363,000; Northern Ireland, 1,615 companies, with a nominal capital of £67,943,000—a total of 3,816 companies, with a total nominal capital of £128,306,000. The increase over 1933 was 190 companies and the increase in nominal capital was £2,944,205.

The savings of the wage earner were reflected in the total amount in Savings Bank (trustee and Post Office) deposits and Savings Certificates at 1934, as follows:—Irish Free State, £17,743,000, an increase of £824,000 over 1933; Northern Ireland, £18,314,000, an increase of £1,387,000 over 1933—a total increase on the year of £2,211,000.

These few economic facts, he concluded, justify us in looking to the future with a certain measure of optimism. He moved the adoption of the report and statement of accounts.

Mr. G. Brock (Vice-President), seconding the motion, called attention to the fact that the Institute would celebrate its golden jubilee in 1938, and suggested that it was not too early to consider arrangements for the occasion.

The report and accounts were adopted.

Mr. Boyd was re-elected President, as were the retiring officers and members of the Council.

Sixty-eight applicants are to sit for the entrance examinations, which take place from 12th to 15th inst., inclusive.

ROSSES POINT BONA FIDE PROBLEM

(BEFORE THE CHIEF JUSTICE, MR. JUSTICE FITZGIBBON AND MR. JUSTICE MURNAGHAN.)

The hearing was continued of the application on behalf of Redmond J. Bruen, publican, of Rosses Point, for a direction that notice be received of an appeal from a judgment of the High Court on a case stated by District Justice Flattery. The case arose out of the definition of *bona fides*.

The arguments having concluded, the Court reserved judgment.

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FOREIGNERS IN SUGAR FACTORIES

THEIR SERVICES VERY NECESSARY

THE CAMPAIGN AGAINST THEM

MR. BOLAND (Minister for Posts and Telegraphs), for the Minister for Justice, replying to Mr. Norton (Labour, Kildare), in the Dail yesterday, said that thirteen foreigners employed by the Irish Sugar Company, Ltd., had applied for certificates of naturalisation. Three were described as factory managers; two as engineers; one as a machine engineer; two as chief electricians; two as evaporator cooks; one as a fitter; one as a mechanic, and one as a manipulator. Certificates of naturalisation had not, so far, been granted to any of the applicants. He was not prepared to say whether any such certificates would be granted.

HOSTILITY OUTSIDE

His concern was—the Minister said, in reply to another question—to see that the business was properly and efficiently run. Without the assistance of foreign technologists the industry could not be established and kept going. The employment of a large number of Irish people depended on the retention of their services. He was aware that efforts were being made by parties outside the House to organise a campaign against these people, and he wanted to prevent any impression getting out that there was any hostility towards them amongst the majority of the people, or the Government. They appreciated very much the assistance given by these people in the development of the sugar industry in the country, and hoped that their services would be available as long as was necessary.

RESPONDENCY OF TRINITY COLLEGE

Mr. DERRIG, Minister for Education, replying to Professor Thrift (Indpt., Dublin Univ.) said the recognition of the respondency of Trinity College, Dublin, as the equivalent of an honours degree for the purpose of the award of the special honours degree increments of salary under the rules for the payment of incremental salaries to secondary teachers was withdrawn because his Department came to the conclusion that this qualification, which was a grading of the pass B.A. degree of the University of Dublin was not the equivalent of a first or second class honours degree as contemplated under the rules, and the Department could not continue a position which conferred a privilege upon pass graduates of the University of Dublin which was denied to graduates of other universities. It was understood that students who hoped to be classified as respondents did not require to undertake any special course of study for the purpose apart from the ordinary pass courses of the University, and since only one application for the recognition of the respondency was received by the Department during the period of nine years preceding the date on which recognition was withdrawn, there seemed to be no serious necessity for giving notice of the alteration or delaying the rectification of the position. The Department's decision has been explained in correspondence with the Associations mentioned in the question, and he did not consider any useful purpose would be served by discussing the matter further with a deputation.

THE POPE AND PEACE

RUSSIA AND GERMANY DENOUNCED

VATICAN CITY, Tuesday.

Reference to "the triumphal joy of a great and good people" was made by Pope Pius XI. to-day, opening an exhibition of the Catholic Press of the world. The Pope said: "Peace, peace, peace. God has visibly blessed this exhibition by causing it to coincide with the triumphal joy of a great and good people, and a peace which, it is hoped, will be a prelude to that true European and world peace of which this exhibition aims at being a clear symbol."

The Pope spoke of "the grievous absence" of two great nations from the exhibition. "One of these is the vast and troubled country of Russia. It is absent because a real fury of hatred against God has destroyed, and continues to destroy, there all that belongs to religion, and especially the Catholic religion.

"The other country is Germany, a country particularly known and dear to us. It is absent because against every canon of justice and truth, and through the deliberate and artificial identification and confusion between religion and politics, it does not wish that a Catholic Press should exist. Both countries do the Catholic Press the honour of fearing its strength and efficacy.

"The first and greatest danger is certainly Communism in all its form and gradations. It threatens everything openly or insidiously. It threatens individual dignity and the holiness of the family, the order and security of civilised life, and, above all, religion until it reaches open and organised negation and resistance to God, and especially to the Catholic religion and the Catholic Church. It is a great and universal danger, and more dangerous when it assumes less violence, as it has done recently, and tries to penetrate into circles less accessible to force."

THE HINDENBURG IN FOG

FROM REUTER'S CORRESPONDENT.
HALIFAX (NOVA SCOTIA), Tuesday.

Germany's giant Zeppelin, Hindenburg, was sighted twelve miles east of Canso, Nova Scotia, at 8.15 a.m. Atlantic standard time (1.15 p.m British summer time) to-day after passing Halifax at 6.30 in a thick early morning fog.

The airship left Lakehurst (New Jersey) on her return flight to Germany at 10.27 last night (4.27 a.m. to-day British summer time), and it is hoped will make the coast to coast trip in 46 hours.

THE FINGLAS ARRESTS

The thirteen young men who were arrested at Finglas, Co. Dublin, on Sunday by the Special Branch of the Civic Guards, are still detained in the Bridewell, Dublin. Their names have not been disclosed, and no charge has been preferred against them, so far as could be ascertained.

FUNERAL OF DR. E. A. ENGLISH

The funeral of Edward Anthony English, M.B., B.C.H., B.A.O., D.P.H., took place from Christ Church, Eltham, London, last Saturday, after Requiem Mass to Eltham Catholic Cemetery. The late Dr. English was a graduate of University College, Dublin, and was the only son of Mr. and Mrs. W. P. English, Linville, Upper Drumcondra road, Dublin.

The chief mourners were:—Mrs. English (widow), Mr. and Mrs. W. P. English (parents), Mrs. Duffield and Miss M. English (sisters), Mr. A. P. O'Brien (uncle), Mr. Noel Kelly (cousin).

The attendance included:—Dr. Sheridan, Dr. Michael McManus, Dr. McMillan, Dr. Aiden Redmond, Dr. Kerin Egan, Dr. and Mrs. E. P. Carey, Dr. M. Belton, Dr. and Mrs. T. P. Cormac, Dr. J. Ralston, Dr. and Mrs. Kennedy, Mr. McFall, Mrs. D. Darvoux, Rev. Father Irwin, Mr. M. V. O'Sullivan and Mr. M. O'Connor, K.C.

NORTHERN PARLIAMENT

LABOUR MINISTER'S ESTIMATES

PROGRESS TOWARDS RECOVERY

INCREASE IN NUMBER OF WORKERS

FROM OUR CORRESPONDENT.
BELFAST, Tuesday.

THE RIGHT HON. J. M. ANDREWS, Minister of Labour, in presenting the estimates for the Ministry of Labour in the Northern Parliament, to-day, said that the policy that actuated all the Ministry's activities was the one which the Prime Minister and his colleagues in the Government had consistently followed since the Imperial Government asked them to undertake the responsibility of administering the transferred services. It was the policy of equality of social services throughout the United Kingdom, and he rejoiced that from the beginning that House had endorsed this principle and supported the Government in carrying it into action. He was convinced after fifteen years that the course which they mapped out in 1921 was the only one that accorded with their place in the United Kingdom and with their duty to the people of Northern Ireland.

The past year was one of steady progress towards recovery, not only in Northern Ireland, but throughout the Kingdom. Their unemployment figures fell, and the number of persons in employment rose. The estimates of his Department, although less by £345,569 than last year, were very much the largest Departmental estimates, making a net demand on the Exchequer for £4,426,873. Apart from the contribution of £600,000 from the Exchequer of the United Kingdom which the re-insurance agreement was expected to yield on the basis of present estimates, when the contributions to the insurance schemes were taken into account, and other sources of income, the total which the Ministry would be responsible for disbursing would amount to over £6,500,000.

SOCIAL SERVICES

"There are those, I know, who object to the social services, and who assert that they are ruining the country and demoralising the spirit of the people," the Minister proceeded. "I would ask them, however, to consider how far their views are consistent with the fact that the United Kingdom has made, in the words of the *Irish Times*, the most remarkable recovery of all time from the crisis of 1931, when a financial collapse seemed imminent. I firmly believe that it is not a mere coincidence that, during the post-war years of world-wide unrest and financial chaos in international dealings, the nation that has exhibited the greatest economic, industrial and social stability, and the most marked progress towards recovery, is the one to which we belong—the one which has developed the social services to the greatest degree."

A SOUND POLICY

Disturbed international political relations and the dislocation of international trade by unsettled exchanges and fiscal barriers were still retarding world recovery. The policy of the United Kingdom had gone a long way to improve the internal situation, and by their own efforts the Northern Government, through the Loans Guarantee Acts, the assistance of public utility works, the fostering of agriculture, the encouraging of industry, and in many other ways, had secured increased employment for their people.

Last month there was a fall of 2,575 in the number of their unemployed compared with the previous month, and it was estimated that last month there were approximately 13,000 more persons between the ages of sixteen and sixty-five at work than in April of last year. Those placed in work through the agency of the employment exchanges were over 21,000.

INDUSTRIAL PEACE

Northern Ireland had continued to enjoy its accustomed freedom from serious industrial disputes, and the reasonableness and sense of public spirit shown by both employers' and workers' representatives had contributed very largely to this happy result.

Referring to the cost of administering the five social services under the Ministry, Mr. Andrews said that the ratio of administration cost to income of the principal industrial assurance companies was 30.6 per cent., or four and a half times higher than the ratio of the Northern Ministry of Labour, which was 6.8 per cent. He regarded this as very reasonable, having regard to the extremely wide range of their five social services.

Mr. J. Beattie (Lab.) asked what had been done for 70,000 unemployed, what had been done for 8,000 widows in the six counties, and what had been done for the preservation of family life. Nothing of real value had been done by the Government during the past twelve months. Westminster had taken more out of the province than they were entitled to.

Mr. H. Midgley (Lab.), dealing with the number of unemployed due to the "time lag" in the shipyards, said that ships were now being built in eighteen weeks which formerly took eighteen months. The widows' position as regards pensions was very unsatisfactory.

The estimates were passed.

20,000 NEW STUD FARMS

Horse-breeding is to be considerably extended in the U.S.S.R. this year. As many as 20,000 new collective stud farms are being organised this year. Serious attempts are being made to improve breeds, for which purpose some 6,000 thoroughbred stallions from the State studs are being utilised. To provide more highly-trained personnel for the stud farms, comprehensive courses in horse-breeding are being organised.

BRITAIN AND THE FREE STATE

NO NEW DEVELOPMENT

In the House of Commons yesterday Lieut.-Commander Fletcher (Labour) asked the Dominions Secretary whether he now contemplated setting on foot negotiations for the settlement of all outstanding differences between Great Britain and the Irish Free State?

Mr. Malcolm Macdonald—I am keeping in mind the desirability of a settlement of outstanding differences between this country and the Irish Free State, but I am not in a position to add anything to the answer which I gave to a similar question on February 25.

Mr. W. Lunn (Labour)—The right honourable gentleman has been making the same answer ever since he first became Secretary of State. Is he not now taking some steps to try to secure agreement between this country and the Irish Free State on all outstanding differences?

Mr. Malcolm Macdonald—The answers I have given on two occasions express my recognition of the desirability of settlement of these differences, but I cannot add to the rest of the answer I have given.

Mr. Attlee (Leader of the Opposition)—Can anything happen if this is merely going on in his mind? Is he not going to do something?

There was no reply.

LABOURERS BILL IN THE DAIL

APPEAL FOR MORE ATTRACTIVE TERMS

The Dail last night discussed the Committee stage of the Labourers Bill, 1935, when Mr. S. T. O'Kelly moved a money resolution to make provision for expenses incurred by the Department for the purchase by tenants of cottages and plots provided for under the Labourers Act 1883 to 1931.

The Minister was urged to make the Bill more attractive to purchasers, and Mr. Mulcahy, who denounced the bill as a swindle, stated that instead of getting relief to the extent of £50,000, as suggested two years ago, the tenants would have to pay an extra burden of from £12,000 to £17,000 for purchasing their cottages and plots.

The Minister's reply was that, if the tenants thought the bill a swindle they would not purchase, and the resolution was carried.

TENANTS' ANNUITY

Mr. W. NORTON (Lab., Kildare) moved an amendment to secure that every purchase prepared in accordance with the measure should be deemed to contain a provision that the annuity payable by the tenant would be a sum not exceeding fifty per cent. of the rent at which the cottage had been rented to the previous occupier.

The amendment was rejected by 55 votes to 38.

The House was discussing another amendment by Mr. T. Murphy (Labour, Cork), to give Boards of Health power to remit entirely arrears of rent, or to incorporate them in the annuities to be paid by the purchasing tenant, when progress was reported, and the House adjourned until to-day at 3 p.m.

GREAT BRITAIN AND IRELAND

NEED OF AIR TRAVEL FACILITIES

Mr. Henry Bradley, who was Chief Compensation Officer at the Office of Works during the War, presided over a luncheon in London yesterday, which was attended by a number of his former colleagues. Mr. Bradley flew from Baldonnel Aerodrome to Croydon to be present at the gathering, accompanied in the 'plane by Mr. F. Leo Crilly, Mr. P. T. Montford and Mr. J. W. Curry.

Mr. Bradley, in connection with his flight, pointed out that the provision of air travel facilities between Great Britain and Ireland was long overdue, and it appeared that the Irish people were not so surrounded as they might be. In an endeavour to induce the Irish Free State Government to grant him permission to arrange an air service between London and Dublin, Mr. Crilly, who is the only Irishman managing an air line, is making every effort to remedy the situation. Mr. Crilly's plans include the linking up of Galway and Cork with Dublin; and should he prove successful he has been promised the co-operation of the Dutch steamship companies Mr. Crilly thinks it is possible that in the not-distant future overseas mails may be landed at Cork for transport by air to London and Rotterdam.

COCONUT "CIDER"

LESS ALCOHOL THAN BEER

Samples of de-fermented toddy which will keep fresh for a month have been received by the Coconut Board in Ceylon.

The manufacturers claim that the chemicals used in the de-fermentation process do not affect the wholesomeness of the beverage, which, if put on the market, would find ready favour, for, while containing less alcohol than beer, it is claimed to be nutritious and as tasty as cider.

The Coconut Board has recommended that the Excise Commissioner be requested to include provision for the manufacture and sale of de-fermented toddy in the new regulations which are in course of preparation for submission to the Ministry of Home Affairs.

That the new cider should not contain more than four per cent. of alcohol is one of the regulations already drafted.

A Mexico City telegram says:—More than a thousand workmen and their families are homeless, following a great fire at the Mexican village of Navolato, in the Province of Sonora.

DEVALUATION FEAR

FRANC WEAKENS ON LONDON SELLING

ATTITUDE OF M. BLUM

COMMUNISTS SEEK MORE POWER

FROM REUTER'S CORRESPONDENT.
PARIS, Tuesday.

AFTER remaining steady for a time at 75.34 to the pound and 15.16¼ to the dollar, the franc at the close this evening weakened to 75.55 and 15.17¼. The British "control" did not intervene, and it is believed that the depreciation of the franc was due to sales in London, as the market here was quiet.

Last week's panic, when brokers did not know where they were nor where to turn, is now over, but an air of nervousness and uncertainty still is apparent owing to fears regarding M. Blum's ability to avoid devaluation. Financial circles are particularly afraid of his dependence on the Communists and the pressure that may be brought to bear on him from the Left.

RECOVERY IN RENTES

The recovery in rentes, as has been pointed out, is due to M. Blum, but at the same time attention is drawn to the fact that rentes have already fallen to a very low level, discounting possible devaluation, and many bankers have recommended clients to buy them, as it is considered that they have touched the lowest point possible. Some technical market reaction is inevitable after last week's collapse.

The recovery in Bank of France Shares yesterday and to-day is due to the growing view that M. Blum is not likely to nationalise the Bank of France, but only to reform it.

"The really interesting feature revealed in the past few days has been the strength of the French banks. There have been many attacks on the franc, of which the last was the heaviest, but there have not been any failures owing to the liquid position of the French banking system," said one of the leading Paris bankers to-day.

It is understood, however, that the banks, owing to the prevalent uncertainty, prefer granting day-to-day accommodation rather than advancing money for one to three months.

POLITICAL COMMUNISTS

The activities of the political Communists are causing uneasiness to the official Socialists, who are preparing to take over the Government. Working behind the scenes, they have formed an unofficial "Ministry of the masses," and, in spite of an urgent letter from the Socialist Party asking them not only to support but also to participate in the next Cabinet, remain firm by their decision not to do so. The reasons given by the Communists for this are as follows:—

(1) That by non-participation they will deprive the Right and Centre Opposition of a chance of carrying on a scare campaign which might jeopardise the action of the Popular Front.

(2) That while approving the "*Rassemblement Populaire*" Plan, they do not think it goes far enough for them.

"MINISTRY OF MASSES"

M. Vaillant Couturier, in the Communist organ *Humanite* to-day, asserts that his party, while "upholding and assuring the stability of the Government, will at the same time set up outside it a sort of 'Ministry of the masses' with the help of the most ardent and disciplined elements of the Popular Front organised in committees."

The Communists already have announced their desire to form small "Action" Committees in the towns and villages throughout the country, so as permanently to establish, strengthen and influence the Leftist tendencies, and bring their more extreme ideas to bear on the Socialist Government.

Commenting on this, the *Journal des Debats* says: "Having created a popular front, their object now is to create and animate a single party which would offer them more powerful means of action."

CEYLON WOMEN

WANT MORE THAN THEY ASK FOR

An appeal has been launched by the Women's Political Union of Ceylon for greater co-operation in the coming years for the attainment of their aims and objects—although it is pointed out that Ceylon women have received all they have asked for.

The appeal suggested that women of the present generation did not realise how hard had been the fight for women's rights nor how recent, but, in Ceylon, women did not have to fight for the recognition of their rights, most of which had been given for the mere asking. It was all the more reason that the women of the island should realise the power that lay within their hands to mould the welfare of their nation and country.

IRISH NEWS IN BRIEF

Body in Hedge.—James O'Connor, farmer, on Sunday afternoon found a male infant's body wrapped in brown paper in a hedge on a by-road at Fanagown, about two miles from Tipperary. Medical examination later revealed that the child was still-born.

* * * * *

Mystery of the Sea.—A small unoccupied boat, apparently belonging to a yacht, was discovered on the beach near Hill-of-Sea, on the shores of Rosslare Bay, by Mr. John Tobin. The matter has been reported to the Civic Guards at Rosslare Harbour, who are investigating.

* * * * *

Engineers' Institution.—Mr. Thomas Graham, of Iona, Wheatfield Gardens, Belfast, chief draughtsman with Robert Craig and Sons, Ltd., engineers, York Street Engineering Works, Great George's street, Belfast, has been admitted an associate member of the Institution of Mechanical Engineers.

* * * *

Skeleton of 1690?—During work on the widening of the main Dublin-Limerick bus road at Church street, Roscrea, workmen unearthed a human skeleton and the remains of clothing. Nearby a coin dated 1690 and a double-barrelled pistol were discovered.

* * * *

Belfast Shipyard Order.—The Ulster Steamship Co., Ltd., announces that it has placed an order with Messrs. Harland and Wolff, Ltd., for a vessel of 8,500 tons, intended primarily for the Canadian trade from Belfast and Dublin. The Ulster Steamship Company is the only company left in Ireland that has a fleet in the overseas trade.

* * * *

Arrested on Rosslare Pier.—Immediately on landing at Rosslare Harbour from the mail steamer St. Andrew, after her arrival from Fishguard, William Slattery, Grattan street, Fermoy, County Cork, was arrested by Customs and Excise officers for the alleged smuggling of wearing apparel. He was removed to Rosslare Harbour Garda Barracks.

* * * *

Died at Sea with Hurlers.—A wireless message received in Limerick on Monday says that Mr. Michael McKnight (62), publican, Kilcornan, Co. Limerick, died yesterday morning on board the Manhattan. The deceased was travelling to the United States with the Limerick hurling team, and was apparently in his usual good health when he left home on Saturday.

* * * *

Peril in the Egg.—In view of their Medical Superintendent's report on recent cases of food poisoning in the city, Belfast Public Health Committee directed that Government attention should be drawn to the dangers arising from the use of imported eggs of inferior quality or unsatisfactory condition, and the desirability of steps being taken for the protection of the public.

* * * *

New Postmaster.—Mr. F. W. Brennan, overseer, Post Office, Enniskillen, has been appointed Postmaster of Lurgan. Mr. Brennan, who was born in Enniskillen, served with the British forces in the Great War. He took an active part in church affairs in Enniskillen.

* * * *

Cork Delegates.—Cork Chamber of Commerce have appointed P. Crowley, vice-president, and J. A. O'Kelly, delegates to the annual congress of the Technical Education Association at Drogheda on June 3rd.

* * * *

New Cemetery.—A new cemetery provided by the Clare Board of Health at Ennis will be consecrated on Sunday. It has been announced by the Rev. M. Madden, Adm., that in this new burial ground the erection of big tombs or mausoleums will not be permitted. Neither can trees or shrubs be planted, except of a kind approved by the Cemetery Committee.

* * * *

Presence of Mind.—At Gurrane, midway between Kilrush and Kilkee, Jack Clancy, motor-lorry driver, of Kilrush, seeing a child dash in front of his lorry after a ball, braked, swerved and crashed into the ditch. The lorry's front wheels were badly damaged, but he was unhurt and was warmly praised for his presence of mind by Mr. M. Cleary, T.D., who arrived on the scene immediately afterwards. The child picked up its ball and ran away unheeding.

* * * *

Escape from Drowning.—A boat overturned on the river near Kilmallock, throwing the three occupants into the water. Mr. John Hayes, Emmet street, was caught under the craft, but was rescued, on the second attempt, by Mr. W. O'Callaghan.

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A Fine Fish.—A British Legion boat (M Burke, coxswain) landed a salmon yesterday at Youghal which weighed 49lb., was 4 feet long and 2 feet 4 inches in girth.

* * * *

Potein Prosecution.—At Murroe, County Limerick, District Court a charge against Thomas O'Dwyer, farmer, Meentulla, of having distilling apparatus and "wash" on his land was dismissed by District Justice O'Sullivan, who reserved his decision in a charge against Stephen Hyde, farmer, Meentulla, of being the owner of or interested in the apparatus and other apparatus.

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Pigeons Found.—Mrs. Savage, at the lodge, Farnham House, Finglas, is caring for a strayed pigeon bearing rings inscribed X 331182, I V V S, and Q B 807. A pigeon which flew through the window of the Estate Office, Mountrath, Leix, bears rings numbered 35-10312 I U U F and 306.

* * * *

Drunkenness Tests.—Alfred E. Burdett, an optician, of Merrion road, Dublin, was asked by the Sion Mills police to say "British Constitution" and "Around the rugged rocks the ragged rascal ran" in order to prove that he was sober, and because his pronunciation did not satisfy them he was charged at Strabane Petty Sessions wieh being drunk in charge of a motor car. Mr. Long, R.M., held that the tests were not carried out with great care, as they should have been, and dismissed the case on the merits.

MISSIONARY WORK AMONG JEWS

TREATMENT IN GERMANY

The Bishop of Ossory, who presided at the annual meeting of the Church of Ireland Jews' Society in the C.M.S. Hall, Molesworth street, Dublin, yesterday, said that the need for missionary work among the Jews was never more urgent than at present. During the past few years they had been filled with indignation at the way that the Jews were treated in Germany. Had there ever been a time in the history of Christendom, he asked, when the Jews had been really fairly treated?

The Bishop of Worcester, President of the Church Missions to Jews, said that there was no more important work, or one of so much hope, or one that had been so much neglected in the past than that of ministering to the Jews.

As to what was going to be the future of their mission in Abyssinia, he could not tell. The Italians had already put an end to the Swedish Mission in Eritrea, and it was very likely that the British Church Mission would also be turned out.

Dr. William McLean, who is in charge of the English Mission Hospital in Jerusalem, said that the Jews were coming into Palestine at the rate of 5,000 per month.

The Rev. Precentor Lewis-Crosby and the Rev. H. Hughes, M.A., also addressed the meeting.

IRISH GUILD OF WITNESS

Through donations and purchases during the past four years, said Miss Geraldine FitzGerald, B.A. (Sen.Mod.), in a paper read at the annual general meeting of the Irish Guild of Witness, held in St. Margaret's Hall, Dublin, yesterday, the Representative Church Body Library since 1932 had increased to nearly 7,000 volumes. The largest sections are those on religion, theology, history and biography. Membership is open to all members of the Church of Ireland, and the number of registered readers at the end of 1935 was 361. Loans had increased from 410 volumes in 1932 to 2,365 volumes in 1935. These included over 400 loans procured through the Irish Central Library for students.

The Bishop of Meath presided.

CEYLON'S FIRST "FLEA"

Ceylon's first "flying flea" will be in the air next month. At the moment, its owner, Mr. Gordon Armstrong, is awaiting an engine and wing fabric from England. The framework has been made entirely of Ceylonese wood.

BRITISH BUDGET INQUIRY

SIR M. HANKEY'S INFORMATION

UNUSUAL INSURANCE RATE REQUEST

THE Judicial Tribunal, which is inquiring into the alleged leakage of British Budget secrets, yesterday heard from Sir Maurice Hankey (Secretary to the Cabinet) particulars of the pre-Budget procedure at meetings of the Cabinet.

Among the points he made were these:—When the Chancellor of the Exchequer gave the Cabinet a full account of his financial proposals for the Budget, for reasons of secrecy, no record was taken of the actual proposals. In accordance with precedent, no written memorandum was circulated, either before or after the Cabinet meeting. The Chancellor informed the Cabinet of his proposals at the last possible moment. There was no possibility of a leakage through a servant or anyone else at the meeting. There must either be no leakage or the leakage must be through the Cabinet.

It was arranged that Mr. J. H. Thomas (Secretary for the Colonies) and Sir Alfred Butt, M.P., should give evidence on Thursday next.

Mr. Leslie Thomas (son of Mr. J. H. Thomas), who was recalled to the witness box, handed in a ledger. He stated that it was not until after the event that he informed his partners in Belisha and Company of the part he was taking in the insurance transaction for Mr. Bates. Immediately the news came through on the tape he informed them, and said: "Good gracious me! Bates's insurance has come off." Bates was his client at the time of the previous Budget, but made no insurance through him.

Mr. Harold Eves, solicitor, and secretary of Alfred Bates and Son, Ltd., said that on April 16 Mr. Bates instructed him to obtain quotations for insurance for increase of income tax, and said that he was realising securities so as to have the money in liquid form. The amount of insurance was £2,000 to £3,000, and Mr. Bates said that he expected him to get a better rate than fifteen guineas per cent. The firm of Alfred Bates, Ltd., he thought, had no particular interest in insurance.

Mr. Eves's ledger and petty cash book were afterwards produced, and he was questioned on them.

TWO RATES

Mr. Stanley Brickett, of the staff of Leslie and Godwin, Ltd., members of Lloyds, said that Mr. Cecil Jones, of Eastcheap, a company secretary and income tax collector, telephoned on the 17th and asked for a rate to cover an increase in income tax—two alternative rates—one in the event of an increase of threepence and one in the event of an increase of sixpence. He later told him that the only reply available was 15 guineas per cent. for an increase in income tax, no rates being quoted on the basis of threepence and sixpence. On the 20th Mr. Jones, or someone from his office, telephoned saying that he had a definite order for £22,100. He did not say whom it was for. It was explained that it was very difficult to put this order through, as time was so short and they wanted their money. Then it was mentioned that it was for Mr. Eves, a solicitor, and Mr. Jones said that he would telephone Mr. Eves and explain the difficulty.

Later Mr. Eves came on the telephone and suggested that if he (Mr. Brickett) telephoned early in the afternoon confirming how much had been placed they could send up for a cheque. Mr. Brickett added: "He asked us not to call before, as he had to get it from his client, who was staying at the Savoy Hotel. I asked him for whom the policy was to be prepared, and he said so far as we were concerned he was the client."

Mr. Justice Porter—So far as you know, have you ever known before an inquiry for an insurance against a specific increase in rate?—No, sir.

The threepence and the sixpence?—No, I was very surprised. I think I made the remark to Mr. Jones why threepence and why sixpence?

Mr. Justice Porter told the Attorney-General that the Tribunal desired to see Mr. R. G. Eves, and would like to have all the statements in the possession of the Attorney-General.

The Attorney-General mentioned that one had now been made by Sir Alfred Butt.

The inquiry was adjourned.

TO-DAY'S ENGAGEMENTS

Feis Ceoil—10 a.m.
Dublin Board of Assistance—10.30 a.m.
High and Circuit Courts—11 a.m.
Central Criminal Court—11 a.m.
Local Government (Dublin) Tribunal—11 a.m.
General Synod of Church of Ireland — 11 a.m.
Meetings of South American Missionary Society — Gregg Hall, 3 p.m. and 8 p.m.
Women's League of Health and Beauty—Mansion House, 3 p.m. and 8 p.m.
Matinée at Gaiety Theatre in Aid of Richmond National Institution for the Blind—2.30 p.m.
Dail—Leinster House, 3 p.m.
Rathdown Board of Assistance—4 p.m.
Pit Owners' and Sand Distributors' Protection Association—Barry's Hotel, 7 p.m.
Irish Church Union—Molesworth Hall, 8 p.m.
Chartered Surveyors' Institution, Junior Organisation—110 Grafton street, 8 p.m.
Irish Live Stock Exporters' and Traders' Association—8.15 p.m.
Southern Church Mission Fellowship — St. Andrew's Hall, 8.15 p.m.

SPORT.

Racing—The Curragh, 2.45 p.m.

AMUSEMENTS.

Gaiety Theatre — "The Bing Boys are Here."
Olympia Theatre—"Seaside Scandals."
Abbey Theatre—"The Moon in the Yellow River."
Metropole Cinema — "Crime and Punishment."
Theatre Royal — "The Milky Way" and Variety.
Grafton Cinema—"Vagabond Lady."
Savoy Cinema—"The Case of the Curious Bride" and "We're in the Money."
Capitol Cinema—"Broadway Melody of 1936" and "Thicker Than Water."
Grand Central Cinema—"The Mystery of the Mary Celeste."
Theatre de Luxe—"The Baxter Millions" and "Ivory Handled Guns."
Queen's Theatre—"Hello, Girls," Revue, and "She Married Her Boss."
Stephen's Green Cinema—"No Limit" and "Fra Diavolo."
Pavilion Cinema, Dun Laoghaire—"Boys will be Boys" and "Marry the Girl."
Royal Cinema, Bray—"Bride of Frankenstein."
Corinthian Cinema — "Charlie Chan in Egypt" and "Flirting with Danger."
Royal Hibernian Academy of Arts Exhibition—Metropolitan School of Art, Kildare street.

DECREASE OF INTEMPERANCE

Changes in social habits, and the increased cost of alcoholic liquor, due to legislation, are factors responsible for the decrease of intemperance in this country, said Dr. Arnold Harvey, Bishop of Cashel, when presiding at a meeting of the Church of Ireland Temperance Society in the Gregg Hall, Dublin, last night.

Bishop Harvey said these factors may lessen intemperance, but they do not promote temperance; that was only accomplished by a deliberate act of self-control. They should have no sense of false security, as intemperance was an evil which emerged again and again.

The annual report stated that the Organisation was seriously disturbed by the increase in betting, and the inroads which the "sweep" idea was making.

The Archdeacon of Clonfert (Ven. G. Townshend) said the supreme corrective for intemperance, in his opinion, was the personal influence of members of the Church.

The Ven. C. C. Manning, M.C. (Archdeacon of Down) also addressed the meeting.

New—the breakfast food everybody's talking about!

It's tastier! You get 5 helpings for the price of 4!

Women say they've never tasted a breakfast food half so delicious as these new Brown & Polson Wheat Flakes. And no wonder! They're made from Irish wheat. Tastily flavoured with sugar and malt. First perfectly cooked. Then toasted to golden crispness. They're better for you than other breakfast foods. Easier to digest. Richer in nourishment. Yet for 10½d. you get a big 10-ounce packet! 2 ounces more than with other breakfast cereals! 5 helpings for the usual price of 4!

FREE! New Recipe Book — "101 Easy Recipes" you can make with Brown & Polson fine food products. Meat and fish dishes, savouries, soups, hot and cold sweets, cakes, biscuits, invalid diet. Write for a copy to Brown & Polson (Ireland) Ltd., Dept. AD.2 Tarmvre, Dublin.

BROWN & POLSON WHEAT FLAKES

Lost Ugly Fat

Rheumatism went too, Girl of 21 tells her remarkable experience with Kruschen Salts

This young girl was a great sufferer with rheumatism and was handicapped with excess flesh. The pain in her arms and legs made her work a burden, besides making her feel weak and depressed. Today she's free from pain and has got rid of 24 pounds of unwanted fat. How did she do it? So easily! She took half a teaspoonful of Kruschen Salts every morning. Here is the whole story:—

"Although only just 21, I was a great sufferer from rheumatism until I started taking Kruschen Salts every morning. I had rheumatism in the upper parts of my arms, and in my legs, which made it very painful doing my work, besides making me feel strengthless and depressed. Relief came gradually, and now I hardly ever have any pains at all. I have also lost a considerable amount of fat since I started Kruschen, which is very pleasing. I was 11 stone 8 lbs. when I started, and now I weigh 9 stone 12 lbs., and I would like to add that the main part of my overweight was gone after four months on Kruschen.

BEFORE		AFTER	
Bust	36 in.	*Bust*	32 in.
Waist	30 in.	*Waist*	26 in.
Hips	42½ in.	*Hips*	38 in.

Age 21. Height 5ft. 7in.

'I took no special diet, nor did I do any special exercises.' Miss R. W., Norwich.

The six salts in Kruschen assist the internal organs to throw off each day the waste and poisons that encumber the system. Then, little by little, that ugly fat goes—slowly, yes—but surely. The pains of rheumatism cease. You feel wonderfully healthy, youthful and energetic—more so than ever before in your life.

A 1/3 bottle of Kruschen (lasts four weeks) is sold by Chemists everywhere—so start this SAFE method of losing ugly fat TO-DAY.

CREATION IN THE STRATOSPHERE

TWO SCIENTIFIC EXPERIMENTS

At the present moment, the Stratosphere Committee of Osoaviakhim (Society for Air and Chemical Defence) is experimenting with two new, very simple and original methods of studying air currents at high altitudes.

The methods consist in creating artificial clouds and meteorites in the stratosphere. They were first tried out on April 1, when a radio balloon of five cubic metres in volume was sent up from the Moscow Planetarium. Attached to the balloon was a smoke container with a Bickford fuse of appropriate length. Thirty-three minutes after the ascent the fuse set fire to the smoke container, the smoke afterwards forming an artificial cloud of fair size at an altitude of 11 to 12 kilometres. Scientific workers recorded the movement of the cloud by means of a theodolite, their observations lasting seven minutes. A study of their calculations, it is hoped, will make it possible to determine the direction and speed of the wind at that altitude.

A second experiment was carried out during the night of April 2, when an artificial meteor was sent up into the air for the purpose of studying the winds in the higher layers of the air at night. A light rocket with a Bickford fuse was attached to the "meteor." Eighteen minutes after the ascent, the fuse set the rocket alight and Muscovites were able to see an artificial star or meteorite at a height of eight kilometres. The artificial star shone for three minutes 16 seconds, during which time the observers were able to make calculations with the theodolite, and to take two photographs. It is thought that the new methods will simplify the systematic study of the speed and direction of winds in the higher layers of the atmosphere.

AMALGAMATION OF HOSPITALS

NATIONAL CHILDREN'S BOARD IS WILLING

Approval of the Hospitals' Commission's suggestion for the amalgamation of the National Children's Hospital and St. Ultan's Children's Hospital was expressed by Dr. T. Gillman Moorhead when speaking at the former hospital's Linen Guild meeting in Dublin yesterday.

He said that the Board of the National Children's Hospital had approved the suggestion after very careful consideration, and if the amalgamation did not take place he wanted the public to know that it was not their Board who stood in the way. St. Ultan's had not made a final decision in the matter, but he believed that it would not be long delayed.

Another speaker, Mrs. Mary Cosgrave, who, with Dr. Trevor N. Smith, seconded the adoption of the report proposed by Dr. Moorhead, considered that the spirit of voluntary help had aided the Dublin hospitals to their success, and she hoped that the voluntary system would never be superseded by the coldness of rate-aided institutions.

The Linen Guild's report, read by Mrs. B. Trimble, showed that almost £81 was collected for providing bedding and clothing last year. Viscountess Powerscourt, who confessed to being a great needlewoman herself, appealed for further support for the Guild, and said that women would find in needlework a very restful and useful occupation. Mr. H. D. Pack-Beresford thanked Lady Powerscourt for presiding at the meeting.

A SPRING SHOW STAND

The stand of Messrs. P. J. Carroll and Co., Ltd., Dundalk, in the Saorstat Hall of Industries at the Spring Show last week. The working exhibit showed the inserting of the "Sweet Afton" free gift coupons and the wrapping of the packets. The exhibit was much admired by visitors.

MR. MacENTEE'S FIFTH BUDGET SPEECH

Increased Revenue from Beer, Tobacco and Petrol

SUGAR COULD BE CHEAPER WITHOUT BEET SCHEME

Efforts to be Made to Deal with Tax Evasions

MR. SEAN MacENTEE, making his fifth Budget speech in Dail Eireann yesterday, may not have painted a picture of "wine, women and song," but he referred with ecstatic satisfaction to an increased revenue from beer, spirits, table waters, and even imported wines. The consumption of tobacco also had increased, and the betting duty reached the highest figure since 1931-32. "People last year had more to spend in this way, and they spent it," he remarked.

More petrol was used.

However, the pursuit of the pleasures indicated by these revenue increases had its reactions. Entertainment tax did not come up to Mr. MacEntee's expectations, notwithstanding a substantial increase in the rate of tax for cinema shows. As for Savings Certificates, more was paid out than was paid in. On the other hand, depositors in savings banks kept on depositing.

There were declines in the revenue from the hospitals' sweepstakes and excess profits duty, while "shortfalls" were acknowledged in the duties on home-grown tobacco and home-refined mineral hydro-carbon light oils.

Mr. MacEntee admitted that sugar would be cheaper and the revenue from sugar tax higher if they were prepared "to throw the beet-fields back into pasture, and to leave our sugar factories to the rats and the moss," and carry on as Northern Ireland does.

He announced that the six years "statute of limitations" on erroneous income tax returns of the past was to be abolished. Cases already settled with the Revenue Commissioners would not, however, be re-opened. He also mentioned the example of the British Chancellor, Mr. Neville Chamberlain, to cheat attempts to evade payment of income, property and profits tax, and indicated that that example would be followed in the Free State.

Mr. MacEntee's full speech appears below, while his principal taxation changes are summarised in page 9.

TEXT OF THE SPEECH

"ALONE, I suppose, among the sons of Adam, yearly I must discipline myself to the reading of what the critics said about the Budget of the preceding year," began Mr. MacEntee. "I make no merry carnival of that tedious task, for I can assure the House that there is more joy to be found in the Book of Lamentations. My toil fulfilled, however, it is a relief to pass from that realm of dark foreboding into the real and factual world; to find there, as we do to-day, that after all there has been no drying-up of revenue, no failure of the income tax and no unjustifiable or improvident borrowing."

I admit willingly, he proceeded, that for this satisfactory state of affairs we owe much to the general improvement in world economic conditions. But when every allowance is made for that and other circumstances, there still remains the fact that the buoyancy of the revenue has been so remarkable and so general that some part of the economic recovery which it indicates must be ascribed to the new agricultural and industrial policies which, under the leadership of the present Government, our people have adopted. A modest claim, which, I think, no one can gainsay.

REVENUE ROSE

Before dealing with the actual figures, I should, perhaps, remind you that last year it was estimated that our total revenue from all sources would amount to £29,386,000. On the other side of the account, after making the usual allowances, it was anticipated that expenditure at £29,376,000 would fall just within our revenue by £10,000.

What was the actual out-turn? The revenue rose to £30,601,620, and would have exceeded even this figure by almost another £70,000 if in January last we had not remitted the coal duty.

Against this we had issues from the Exchequer on account of the Central Fund and Supply Services amounting to £31,106,840. But these included payments in respect of property losses compensation, and on account of land, plant and buildings for the new industrial alcohol factories, as well as for land for afforestation and the repayment of the Dail Eireann External Loan. All told, these amounted to £461,003; and as they are all proper to be met by borrowing, reduce the gross figure to £30,645,837. Against the actual revenue this leaves an apparent deficit of £44,217.

A SURPLUS?

LAST YEAR'S BUDGET WAS SOUND

The reduced figure of £30,645,837 in turn includes the sum of £2,273,000 which was actually paid out for export bounties and subsidies. As we had proposed to meet one-half of this service out of borrowed moneys, some would hold that in arriving at the final result for the year we are entitled to take our original intentions in this regard into consideration, and on that basis to say that there was a Budget surplus of £1,092,000.

Not everyone will accept this view, but the figures do, in any event, show a reasonable margin, and afford us the assurance that the Budget, which is the keystone of the public finances, was sound.

Turning now to the individual heads of revenue, income tax and sur-tax gave us £5,208,000, as compared with the Budget estimate of £5,005,000 and a receipt of £4,868,000 for 1934-35. An increase of £340,000 in the income tax is an emphatic indication of the economic improvement which took place during the year.

SWEEPSTAKES REDUCTION

Then the yield from corporation profits tax rose from £481,000 for 1934-35 to £813,000 in 1935-36, and, though the receipt from stamp duties at £952,000 showed a falling-off, this was chargeable against the sweepstakes duty only; for the return from stamps on ordinary commercial transactions was up by £18,000 on the figures for the preceding year.

From estate duties we got £1,125,000, as against a receipt of £963,000 in 1934-35, and, though there was a slight falling-off in the excess profits duty, nevertheless, at £227,000, it was £7,000 better than we had hoped for.

We find, then, that in the aggregate the Inland Revenue taxes, being mainly taxes on income and property, last year produced 25 per cent. of the general tax revenue, or £8,025,000, as compared with the Budget estimate of £7,630,000 and a receipt of £7,611,000 for the year 1934-35. The real extent of the improvement, moreover, was masked by the declines in the sweepstake and the excess profits duty. If allowance be made for these, the yield from taxes on income and property was up by £553,000.

MILLION FROM MOTORS

Before reviewing the Customs and Excise duties, I may remark that the Road Fund secured £1,000,000 from the motor vehicle duties, as compared with an estimate of £940,000 and a receipt in the preceding year of £942,000. Further signs of the improvement in business and economic conditions generally will be found in the increased receipts from the Post Office and from wireless broadcasting, and in the improvement which has been manifested in the collection of land annuities and local rates.

A first glance at the figures for the Excise shows that the receipt therefrom, though £425,000 better than in the preceding year, was nevertheless £19,000 short of the estimate at £5,980,000. The short fall occurred under two principal heads. One was the Excise duty of 6d. per gallon on dutiable home-refined mineral hydro-carbon light oils. Here the actual receipt, at £11,365, was over £63,000 less than the estimate, due no doubt to some delay in the refinery coming into full production.

The second short fall took place in the Excise duty on home-grown tobacco. It had been anticipated that a substantial percentage of the 1934 home crop would be cleared from bond to pay duty in 1935-'36, and the estimate was accordingly made at £160,000. The clearance, in fact, was much smaller, making the actual yield £32,158, or £127,842 less than the estimate.

"A FAIR HIT"

Some time ago, when I commented on the fact that for the first time in many years the downward tendency of the beer duty seemed to have been arrested, a deputy was moved to remark that "we were driving the people to drink." It was a fair hit, and, commenting upon it now, I need only say that, as an attack upon the policy of the Government, it was staggering.

Perhaps, also, however, I ought to add the warning that even a good thing may be said too often, before I proceed to inform the House that the Excise duty on Irish-brewed beer yielded £2,754,088, which, being £86,000 up on 1934-'35, was £54,000 over the estimate and the highest yield since 1930-'31.

For the first time also since 1928-'29 the duty on Irish-distilled spirits showed an upward tendency, and gave us £1,722,474, where in the preceding year we got only £1,673,538. The return from table waters likewise expanded, the Customs duty on beer almost made a record at £225,519, and from foreign spirits we had the highest yield since 1931-32.

However we may deplore it, there is but one explanation for all this—people last year had more money to spend in this way and they spent it. Even the wine duty, which has been declining from 1928-29, showed an improvement, and at £178,809 was £7,168 better than the year before.

BEST BETTING YEAR SINCE 1931-32

BUT LESS FROM ENTERTAINMENTS TAX

Betting duty went up to £169,708, the highest figure reached since 1931-32. From the duty on bookmakers' premises and clubs and from licences of all descriptions we collected £318,764, or £11,500 more than the year before. But from the entertainments duty we got only £255,291, as against an estimate of £260,000, and £205,745 in the year before. Last year the entertainments duty on cinema shows was substantially, but not altogether profitably, increased.

The Excise duty on sugar, at £301,772, exceeded the estimate by £1,772, and the preceding year's yield by £215,057. This represents not a great gain, but a great loss, to the Exchequer, for the Excise duty chargeable at the moment is only ½d. per lb., and must be compared with the 2½d. per lb. levied as a Customs duty on foreign-manufactured sugar, which brought us in £653,063. I hope I shall be pardoned if I dilate a little on the question of the sugar taxes.

REFLECTIONS ON SUGAR

All sugar consumed in Saorstat Eireann is chargeable to one or other of two duties—Excise duty at the rate of ½d. per lb. if it be of Saorstat manufacture; or a Customs duty of 2½d. per lb. if it be of foreign manufacture. From these duties the Exchequer last year secured altogether £954,835, the average rate of duty levied on all the sugar consumed being 1d. per lb.

For the greater part of 1931-32 Customs duty on foreign-manufactured sugar was charged at 1½d. per lb., while the Excise duty, which, I should emphasise, is the duty which is chargeable on the Irish-made article, was ½d. per lb., just as it is now. But in 1931-32, 91 per cent. of our total consumption, or 83,500 tons, was imported from abroad, as against only 32,479 tons last year. And duty at the rate of 1½d. per lb. was collected on most of that 83,500 tons, bringing £1,331,012 into the Exchequer that year. Furthermore, duty at the rate of ½d. per lb. was charged in the same year on the 3,000 tons of home-produced sugar, which represented the remaining 9 per cent. of our total consumption, and it brought in £40,989. Thus in 1931-32 £1,371,901 was collected off 92,000 tons of sugar consumed, and the average rate of the tax was 1.6d. per lb.

WHAT THE NORTH DOES

The House may care now to compare the position with Northern Ireland, where all foreign manufactured sugar brought in bears a tax of 1½d. per lb. On our present yearly consumption of sugar alone an all-round duty of 1½d. would give us about £1,200,000. We could bring our revenue from sugar up to that level quite easily, therefore, and in addition reduce the present retail price of the article by 1d. or 1½d. per lb., if we were to do as is done across the border—import all the sugar we consume. But are we prepared to throw the beet-fields back into pasture and to leave our sugar factories to the rats and the mice?

I must refer to the duty on pig carcases and parts, which in 1934-35 brought in £289,442, before I pass to a consideration of the Customs revenue. At the date of its abolition last year it had brought in £241,249.

The Customs for the year gave us £10,223,000, against an estimate of £9,607,000 and an actual yield in the preceding year of £9,445,552. I have already mentioned the very satisfactory returns from the Customs duties on beer and spirits, wine and other commodities. The House, therefore, will not be surprised to learn that the Customs yield from tobacco was well above the estimate. But when I say that it was £387,754 above it, and at £4,177,754 was £500,000 more than last year, many will think of the plant not as a weed, but as a mint.

MORE SMOKING

The tobacco duties therefore gave us £4,209,912. But this was not their only satisfactory feature. Last year we had to increase the tobacco duty. All other things being equal, a tax increase on any article is calculated to decrease consumption, for which when making an estimate an allowance must be made. But what actually happened? The consumption of tobacco did not decrease; it soared to a new high level at 9,792,147lb.

This Government has a lot to answer for. We have been told that it is driving the people to drink more, but, apparently, it is compelling them to smoke more as well! And there may be even worse to follow.

There is worse, in fact, because what happened with tobacco happened also with petrol. The Customs duty on the commodity produced £1,178,591, against an estimate of £1,010,000, making with the Excise the highest yield ever recorded. It is, indeed, an infamous Government, under which not merely are the people spending more on wines and beer and spirits, and more than ever before on tobacco and entertainment, but are spending more on motor cars and petrol as well.

SUGAR AGAIN

Then we have sugar. Because the sugar Customs only gave £653,063, as against £1,003,743 in 1934-'35, the total revenue from sugar was down by £135,623. But the consumption of sugar went up from 100,435 tons in 1934-'35 to 102,304 tons in 1935-'36. Incidentally, the average rate of duty charged on the sugar consumed fell by .4d. per lb.

The tea duty was slightly disappointing. It gave us £353,783. We had hoped for £365,000. From cinema films we got £63,949, or £16,000 more than in the preceding year. The duty on wheat brought in £172,134. This year, due to increased native cultivation, it is not expected to yield more than £150,000.

The duties on boots and shoes, clothing and apparel produced £704,389; against £816,374 in the preceding year, while the coal duty had brought in £392,644 when it was withdrawn as from 25th January last. The abolition of this tax was a heavy loss to the Exchequer, and has forestalled an alternative remission of taxation, which in the normal course would have been made in the present Budget. From remaining miscellaneous Customs duties we got £1,598,524. Our estimate for them was £1,764,650.

NATIONAL LOAN CONVERSION

SUPPORT FROM ALL SECTIONS

Before I deal briefly with the position of our State debt, I should refer to the Conversion of the First National Loan. The operation was undertaken last December and its success surpassed our most sanguine hopes.

No less than 93.6 per cent. in number of the holders, representing 97.4 per cent. of the amount held, elected to convert, while the amount of cash applications received for the new loan was £2,422,100. To show how our public issues are widespread among the community, I may mention that just prior to the conversion offer there were no less than 9,091 subscribers of the original stock whose holdings were £500 or less nominal value. And these included 3,844 holders of £100 and less. There were also 2,189 applications for £500 and under among the cash applications for the new loan, and these included 772 for £100 and under.

It would not be fitting, and I should be most unwilling to pass away from this section of my speech without acknowledging heartily and sincerely the ready support and co-operation which was afforded the conversion proposals by all sections of the Oireachtas, by those who sit opposite us, by those who sit here and on our left, and by our banks, by the Stock Exchange, by the Press and by investors and the public generally. It was a manifestation of public-spirited unison which, I am sure, commended itself to all who wish our country well.

REDUCED BURDEN

I have only to add that the success of the conversion operation has reduced the annual burden on the Exchequer by £391,000.

The conversion and redemption of the First National Loan mark a stage in the history of our Exchequer. It is, therefore, opportune to review our State debt. On occasion I may have made this a tedious business, and it is an aspect of our affairs which may engender much controversy. But I shall try to be as brief as possible. Indeed, in order to curtail controversy I shall at once present to any deputy who may claim them as many millions of gold-ounces as he may need to guild his arguments. For now we can only look back to the days of the old gold standard as to a far-receding shore, and must consider our position on a purely objective basis in relation to the tide of world tendencies as it is flowing to-day.

The burden of our direct Exchequer obligations at the 31st March, 1936, amounted to £56,356,678, and was constituted as follows:—

Funded and Unfunded Debt:—	
Second National Loan	£6,271,498
Third National Loan	5,674,917
Fourth National Loan	5,869,478
4 per cent. Conversion Loan	7,000,000
5 per cent. Compensation Stock	8,050
3½ per cent. Compensation Stock	15,050
Savings Certificates (Principal and Interest)	10,175,000
Dail Eireann Loan (Internal)	500
Dail Eireann Loan (External)	360,000
Capital Liabilities under:—	
Telephone Capital Acts	835,185
Land Acts, 1923-1933—for Costs Fund and State contribution to price	14,605,000
Compensation Annuity	4,542,000

In addition, there are annuities under the Telegraph Acts, Public Offices Site (Dublin) Act, Railways (Ireland) Act and Marine Works (Ireland) Act, to the capital value of £64,071, which are at present the subject of dispute with the British Government.

THE OTHER SIDE

Against this burden we may set balances amounting to £4,773,678, as follows:—

Exchequer Balance at Bank	£2,378,100
National Loans Sinking Funds unapplied	22,478
Savings Certificates (Interest Charge Equalisation) Fund	2,373,100

together with certain Exchequer advances and shareholdings, which amount to £26,728,657, and comprise:—

Unemployment Fund	£276,000
Shannon Electricity Fund	5,983,130
Electricity Supply Board	4,497,240
Road Fund	1,259,314
Local Loans Fund	12,841,195
Purchase of Creameries	566,900
Advances to Agricultural Credit Societies	20,696
Shares of Agricultural Credit Corporation	292,118
Shares of Industrial Credit Company	492,064
Shares of Comhlucht Siuicre Eireann, Teo	500,000

It will thus be seen that while on the face of the figures we appear to have direct Exchequer obligations amounting to £56,356,678, we likewise have off-setting cash assets and sound advances to the value of £31,502,335, so that our actual net debt would appear to be £23,854,343. The figures, however, are subject to certain adjustments, which I shall make later, and at this stage I merely give them provisionally.

A COMPARISON

In view of the radical currency changes which have taken place since September, 1931, the earliest year with which a valid comparison may be made is 1931-'32.

The published statements available show that at 31st March, 1932, comparable State liabilities amounted to £38,696,000, against which there were cash and other assets valued at £16,312,498, so that the actual uncovered net debt at 31st March, 1932, amounted to £22,373,502. Again the figures are given provisionally.

LAND COMMISSION ACTIVITY

AND ANNUITIES REDUCTION

Under the heading of Other Capital Liabilities, the most notable increase which has occurred since March, 1932, is to be found in the item Land Acts, 1923 to 1933, which then stood at £2,397,000, but at 31st March last totalled £14,605,000. The increase arises from two causes: first, the increased activity of the Land Commission under the 1933 Land Act; and, second, the reductions of from 50 per cent. to 55 per cent. in land annuities, granted by that Act to all tenant-purchasers.

In the case of purchasers under the 1923 and subsequent Acts, the capital liability remitted to the tenants and assumed by the State in consequence of these reductions is no less than £12,000,000, and is expected ultimately to rise to about £16,000,000.

Even at its present figure it is more than four times the annual value of the land annuities which were formerly paid over to Great Britain.

The aggregate capital value of the concession granted to those who purchased under the pre-1923 Land Acts is much larger, and, by any chance its cost had to be met, would fall much more heavily on our resources; but, as no additional debt charge has been created in regard to it, there is no corresponding entry in the list of State liabilities.

SAVINGS CERTIFICATES

There has been an increase also in the State's liability in respect of Savings Certificates (principal and interest), which at 31st March last was computed to be £10,175,000, as compared with £8,151,288 on the corresponding date in 1932; while the net principal, after deduction of accrued interest, of the Savings Certificates outstanding was £7,754,000, as against £7,030,068 in 1932.

I have no doubt whatever that were we to make the yield on certificates slightly more attractive we could considerably increase our borrowings under this head. But for reasons with which I do not wish at this stage to burden the House, I do not consider it advisable to do so.

I shall merely say that of set policy I have so regulated the rate of interest upon our Savings Certificates as to keep our liabilities in regard to them within modest and reasonable limits. It is, therefore, not a matter of concern to me, nor need it be to others, that the amount paid out of the Exchequer last year in respect of the principal of Savings Certificates exceeds by £28,000 the amount paid in.

SAVINGS BANKS

Because of the fact to which I have just referred, it has been argued that among the less well-circumstanced of our population the rate of saving has declined. A glance, however, at the records of that great thrift institution, the Post Office Savings Bank, and of the Trustee Savings Banks, will disprove such a contention.

At 31st March, 1932, the amount due to depositors in the Post Office Savings Bank was £3,750,333. At 31st March, 1936, on a safe estimate, the final figures not being available, it was £6,734,000; while as between November, 1931, and November, 1935, the deposits of the Trustee Savings Banks here rose from £1,265,602 to £1,754,485. Need I say more?

It is convenient, however, to give just now the combined figures for the Savings Certificates in issue and the Post Office and Trustee Savings Banks for the same two years. In 1931-32 the aggregate figure for Savings Certificates and deposits in the Savings Banks was £13,167,223, while for 1935-36 it was £18,663,485—an increase of almost £5,500,000 in four years.

POOR NOT POORER

Figures such as these give no support to the more reckless controversialists who allege that since March, 1932, the poor have been growing poorer, and that we have been consuming our substance and living on our reserves. On the contrary, they show that we are adding to our reserves. More important still, they indicate that, so far as its financial basis is concerned, the expansion which has taken place in our industrial activity has not been excessive or unwarranted.

I had intended to deal in detail with the Exchequer assets, which constitute the other side of the State's balance sheet, but, as I wish to elucidate the true position in regard to the Local Loans Fund, I shall pass on at once to a consideration of it.

LOCAL LOANS

The advances to the Local Loans Fund constitute the biggest Exchequer asset. On 31st March last these were taken at £12,841,195, and in the figures which we have given for 1932 stood at £2,536,237. The former figure, however, includes the disputed item of £5,432,087 in respect of old Local Loans. So that, to make the figures comparable, it is necessary to add to the 1932 figure the sum of £5,192,665 in respect of old Local Loans outstanding on that date, together with a further sum of £343,000 in respect of interest on these advances, or a total of £5,535,665. The truly comparable figures for the advances are, therefore, for 1931-32 £9,071,902, and for 1935-36 £12,841,195—an increase of £3,769,293.

Leaving the disputed item out of account for the moment, the total sum advanced to the Local Loans Fund at the 31st March last amounted to £7,409,108, as compared with £2,879,237 at 31st March, 1932, showing an increase of £4,530,000.

HOUSING

Loans for slum clearance schemes, under the Labourers' Acts and for other housing schemes contracted since the passing of the Housing Act of 1932, are included in this last figure to almost £4,000,000. In regard to all these loans the State has undertaken to bear a very large part of the loan charges, and, in fact, in regard to about £3,500,000 of the advances, pays either 60 or 66 per cent. of them.

The obligation to bear a specified part of these housing loan charges is fixed by statute, and, therefore, a corresponding proportion of the monies borrowed by the local authorities directly from the Local Loans Fund is really borrowed by them on behalf of the State. The sum with which the Exchequer asset is credited in respect of local loans advances ought then to be written down to cover this position. The allowance to be made for such writing down is £2,450,000.

But the matter does not end there, for the assistance which the Government gives by subsidised loans for housing is not confined to local authorities who borrow from the Local Loans Fund. On the contrary, it is given also to those large municipalities which are in a position to go direct to the money market and borrow on their own account.

The total amount so borrowed from March, 1932, to 31st March last by local authorities from lenders other than the Local Loans Fund was roughly £3,300,000. The capital liability of the State which arises in respect of its contribution to the charges on these loans may be taken to be about £1,570,000.

STATE DEBT IS £56,927,000

NET BURDEN IS £27,867,000

It is now necessary to revise the provisional figures for the State Debt in the light of the facts which I have just elucidated. We must first add to the debit side of the account for 1935-36 a sum of £1,570,000 to cover the liability which certain local authorities have contracted on the State's behalf outside the Local Loans Fund. This raises the present total figure for our open and our concealed, as distinct from any contingent, State debt to £56,927,000.

On the other side of the account, among the Exchequer assets, we have to make a deduction from the figure for the Local Loans Fund. I do not propose to make any adjustment in respect of the old local loans, as I believe that the asset is rightfully ours.

There is, however, the State's liability for portion of the housing loans advanced to local authorities from the fund. This amounted on the 31st March last to about £2,450,000, and if the real position is to be disclosed, must be deducted from the gross figure for local loans advances. The net effect is to reduce the figure for our present assets from £31,502,335 to £29,060,000.

We have, therefore, this new position, that at the 31st March last the State liabilities amounted to £56,927,000. Against these at the same date we had off-setting assets to the value of £29,060,000, leaving a net burden of £27,867,000.

SUBVENTIONS

The adjustments which I have just made in the State's balance sheet arise from the fact that under the Housing Act of 1932 very generous subventions are given to meet loan charges on money raised for housing purposes. No subventions of this character were issued under any previous Act of the Oireachtas. It is not necessary, therefore, when comparing the present position with that of 1931-'32, to make similar adjustments in the figures for 31st March, 1932.

We must, however, make an adjustment in respect of the old local loans by adding to the assets side of the account the sum of £6,192,665 to cover the value of those loans at that date. But we were also at that date paying an annuity of £600,000 to the British Government in respect of these loans, and it is, therefore, necessary to increase the 1931-'32 liabilities by the sum of £6,192,665, the then value of that annuity. The 1931-'32 figures then become: Liabilities £44,878,000, assets £22,848,000. So that the net State debt at 31st March of that year was £22,030,000.

The difference between the adjusted figures for the years which we wish to compare shows that between the 31st March, 1932, and the close of the last financial year our net debt increased by £5,837,000.

TAX REVENUE INCREASE

In order to give a true presentation of the position I must contrast the tax revenue for the year 1935-'36 with the figures for 1931-'32. In that year the general tax revenue, excluding motor vehicle duties, amounted to £20,345,000; in 1935-'36 it had risen to £24,228,000, an increase of £3,883,000—unquestionably, a considerable sum.

The question at once arises as to how the increase has been spent, because it is by the manner of its spending that the issue as to whether it was wise and justifiable or unwise and unjustifiable to raise it is to be determined. I claim that it has been wisely spent in improving the condition of the people. Practically all of it has been devoted to the extension and improvement of the social services, including education and housing, whereon the aggregate actual expenditure last year was £3,600,000 more than 1931-'32.

PENSIONS

Let me give a few details. Old age pensions and widows' and orphans' pensions last year got £3,695,000, as against £2,756,000 in 1931-'32. Unemployment assistance, unemployment insurance, and National Health Insurance took £2,164,000 as against £514,000. For free milk, cheap beef and school meals there was £408,000, against £25,000, while housing, education, relief schemes, and other miscellaneous services absorbed £5,371,000, as against £4,743,000. Thus the total expenditure last year on these social services alone was £11,638,000; but was only £8,038,000 in 1931-'32.

Again, the expenditure under the Land Commission vote in 1931-'32 was £614,150. Last year it rose to £1,390,000. The work of the Land Commission is regarded by all parties in the Oireachtas as being of the highest social importance. Within my experience no vote has been cast in the Dail for the curtailment of its activities, and no one has ventured to deny the social value of its work. Accordingly, we may regard it as a social service, and add the expenditure thereon to the figures which I have given, bringing them up to £8,652,000 for 1931-'32, and to £13,028,000 for 1935-'36.

If we have collected £3,883,000 in increased taxation, it will be seen that we have provided against this sum additional social services to the value of £4,376,000.

TOO MUCH?

No doubt, there are people who believe that we are spending too much on the social services, but they do not seem to be represented in this House. We are told that we have a vigorous and alert Opposition here, forceful in debate, searching in criticism. Yet when our proposals to spend even more upon these services came before them this year there was none among them to speak against us or to vote us down.

Our critics know that increased expenditure almost inevitably involves increased taxation. If they are sincere about reducing taxation they should have voted against the increased provision for old age pensions, or housing, or unemployment assistance, when they had the chance some weeks ago. For any section of them now to complain of the burden of taxation is to make a mockery of representative government.

BETTER HOMES FOR THE PEOPLE

IN FOREFRONT OF SOCIAL PROGRAMME

There is one other matter to which I wish to refer before I pass on to a consideration of our proposals for next year. In the forefront of its social programme the Government has placed the task of providing better homes for the mass of the people, yet I fear there is no general appreciation of the herculean effort which it is making to solve the housing problem. We hear of what this local authority and that local authority has done, but comparatively little of what has been done, and is being done, by the State.

At the 31st March last the total amount which had been raised or provided for housing purposes in Saorstat Eireann since 1st April, 1932, was £8,670,000. Towards this sum the Government has provided directly out of taxation free grants amounting to £1,370,000; and, as I have already shown, it has made itself wholly responsible for the loan charges on £4,000,000 of the balance.

Furthermore, in regard to the balance of the advances from the Local Loans Fund on which it does not itself provide the charges, the State may be said to have borrowed no less than £1,550,000, which it has re-advanced through the fund to those local authorities who cannot borrow in the open market at economic rates. Thus the State, being itself directly and solely responsible to the original lenders, has, in fact, guaranteed these loans.

I have no desire to detract from the credit which is due, and should be given, to those others who are earnestly endeavouring to grapple with this first and greatest of our social problems. But I do claim recognition for the help which the State is giving, help which is gigantic in proportion to its resources, and which overshadows and surpasses every other active element in the campaign.

THE CURRENT YEAR

We may turn now to consider the position for the current year.

Deputies have received the White Paper containing the estimates of receipts and expenditure to the 31st March next. According to it the amount required for the central fund services is £4,600,217, while the supply services will want £27,884,783.

Included in the central fund services is £360,000, which is required to complete the repayment of the Dail Eireann External Loan, and for which I propose to borrow. This item, therefore, so far as revenue appropriation is concerned, may be left out of account, and there is no other budgetary adjustment to be made in this part of the estimate.

As the Government has already indicated its intention to ask a further grant of £370,000 in aid of the relief of rates on agricultural land, bringing the total grant for this year up to £1,870,000, the White Paper estimate for supply covers that provision accordingly. There is one adjustment to be made in it, however.

LEVY REDUCTION

On compiling the original estimates the sum of £285,000, representing the amount to be collected at the then-prevailing rates from the levy on cattle and sheep, was brought in as an appropriation-in-aid of the vote for agriculture. This levy was intended to cover portion of the cost of services provided under the Slaughter of Cattle and Sheep Acts, 1934 and 1935, amounting in all to £670,918.

In view, however, of the marked reduction which has occurred in the indisposable cattle surplus, and the generally satisfactory position of the revenue, it was decided to reduce the levy on cattle and sheep by 50 per cent. as from the 1st April last. The reduction will cost the Exchequer £142,500 in the current year and, as in the case of the abolition of the import duty on coal, forestalls a relief of taxation, which otherwise would have been announced by me to-day.

I may say also in passing that the aggregate cost to the Exchequer in the current year of these two remissions, if they had not been previously announced, would have been £582,500.

The loss to the Exchequer by the remission of the coal duty has already been allowed for in estimating the revenue. But the reduction in the cattle and sheep levy was decided upon after the estimates for the supply services had been fixed, and, accordingly, it must be allowed for now. We have, therefore, to write up the White Paper figure by £142,500, which will increase the total figure for the supply services to £28,027,083, and bring the gross figure for expenditure up to £32,627,500.

OUT OF BORROWINGS

Included in this total, however, there is £106,700 for property losses compensation; £360,000 for the repayment of the Dail external loan, and £134,800 for capital expenditure on the new industrial alcohol factories; all items the cost of which, if necessary, may be properly defrayed out of borrowed monies. Also there is the sum of £75,000 for Volunteer halls, in regard to half of which, £37,500, I take the view, for the reasons which I detailed last year, that it, too, may be provided for out of borrowings.

Then the export bounties and subsidies account for £2,180,000. In regard to these I propose to do as last year, and borrow, if necessary, one-half of the total requirement. These items together make a sum of £1,729,000, which I do not consider it necessary to provide for out of taxation. We may, therefore, reduce our grand total for taxation expenditure by this amount, bringing it down to £30,898,500, and may reduce it still further by allowing, as last year, the figure of £950,000 for over-estimation.

EXPECTATIONS

Let us turn now for a moment to the other side of the account. Tax and non-tax revenue together are estimated to bring in £30,363,000. Of this sum £1,000,000 is expected from the motor vehicle duties, and £23,735,000 from general taxation.

A very important element in the latter figure is the yield which is expected from taxes on income, property and profits generally. Last year they accounted for no less than 32 per cent. of our total tax revenue. Though they may appear to those who pay them to be heavy, these taxes are fair and equitable. They are progressive in their character, that is to say, the rate of tax is, in general, proportioned to the taxpayer's ability to pay, and they are economical to collect and administer.

It is essential, therefore, that any attempt to evade them should be sternly checked and any loophole for evasion promptly closed. An eminent authority recently has given particulars of devices which elsewhere have been resorted to by ingenious, but ungenerous, taxpayers, and has foreshadowed legislation to defeat them.

One would require to be over-credulous to believe that our taxpayers adopt a more liberal attitude towards the Revenue Commissioners, or are not the equals in ingenuity of those to whom the British Chancellor referred. In any event, it is well to safeguard them against temptation. I am considering whether legislation is necessary for the purpose, and if it be the necessary supplementary resolutions will be introduced in due course.

TAX EVASION LEGISLATION

"STATUTE OF LIMITATIONS" TO GO

But a much more serious matter has been brought to my attention. Under the present law the Revenue Commissioners cannot recover tax from a person who succeeds for six years in escaping assessment on his true income unless they are in a position to prove fraud or wilful neglect. A provision of the kind is likely to intensify the defects of a taxpayer's memory in regard to the details of his income, so that a deplorable carelessness creeps into the preparation of his returns.

It may do worse, it may even tempt certain taxpayers to try to pass on their burden to the shoulders of their less well-circumstanced fellow-citizens. It conduces in short to tax-evasion which may be wilful and deliberate, but not provably so. Therefore, it is anti-social, may lead to dishonesty, and should be ended.

In the course of my Budget speech on the 11th May, 1932, I referred to this problem of tax evasion, and said that I intended "to have explored the question of the adequacy and effectiveness of the present provisions relating to income tax penalties, especially the penalties for making declarations which the taxpayer knows to be false, with intent to defraud the Revenue."

RESTITUTION

Unfortunately, owing to the pressure of the past four years it has been impossible to examine this very difficult question thoroughly, and, therefore, I am not in a position to introduce definite legislation to deal with it. But I do feel that, without prejudice to our powers and penalties, taxpayers who have been making inadequate returns for income tax and sur-tax (or super-tax) since 1922-23, should, as a minimum, be compelled to make full restitution.

I propose, therefore, to introduce legislation which will abolish the time limit of six years for the making of assessments and additional assessments to income tax, super-tax and sur-tax, and provide that such assessments may in future be made for the year 1922-23 or any subsequent year.

In doing this I am fortified by the knowledge that within the past few years the State has lost very large sums by reason of the immunity the present condition of the law has given to certain taxpayers. Four typical and recent cases have just been brought to my notice.

In one the taxpayer's approximate wealth was £350,000, and the revenue loss £9,000; in another £150,000, and the loss £3,000; in a third £74,000, the loss £1,000, and in the fourth the loss was £600, and the estate £35,000. All the persons originally concerned had died before their successful evasions came to light. And now, owing to this absurd limitation in regard to assessments, we find ourselves powerless to collect the tax which years ago should have been paid. A resolution to remove this anomaly is being presented accordingly.

£50,000 EXPECTED

As a result of the legislation to which I have just referred I expect to obtain an increased revenue of £50,000 in the current year. I may say at once that I propose to utilise the whole of it to relieve income tax payers who are heads of young families.

I should perhaps add, in order to prevent any misapprehension, that a taxpayer who has already made a full disclosure to the Revenue Commissioners and paid an agreed sum, which the Commissioners on their part have agreed to accept in settlement of the taxpayer's liability to income tax and sur-tax up to a certain date, need not fear a re-opening of his case as a result of the proposed legislation. It will not be used to re-open such settlements.

The Minister for Industry and Commerce is anxious to afford better protection to certain newly-established industries and to encourage the establishment of further new industries. A tariff resolution giving effect to his policy in these matters will be submitted in due course. It is anticipated that incidentally it will produce about £23,000 for the Exchequer. Towards the cost of certain proposals, which I shall outline later, the Road Fund will contribute £100,000. By reason of this and the changes I have mentioned we may bring the figure for the year's revenue up to £30,536,000.

TAXATION REDUCTION WARRANTED

BUT FOR PROBLEM OF UNEMPLOYMENT

We shall now revert to the other side of the account. The Dail will remember that we had fixed the expenditure to be provided out of this year's revenue at the net figure of £29,948,500. Accordingly, with a prospective revenue of £30,536,000, a generous reduction in taxation would seem to be warranted but for one factor—the problem of unemployment.

No one can deny that the State has made, and is making, great and generous efforts to provide for those of our citizens who may be in want through lack of employment. The mere consideration of what is being done now in regard to housing; the contrast of the little that was done previously to assist unemployed persons with the fact that that £1,610,000 was provided last year, and that £1,500,000 will be provided this year for this service; the increasing amounts which the Government since it took office has provided year after year for afforestation, for the improvement of estates, for public health works, for turf development, for minor relief schemes, are all emphatic indications of the liberal and humane spirit in which this problem—which has defeated so many Governments—has been approached.

But even the most conservative elements in the community have been far from satisfied with what we have been trying to do. They have told us in the Press, on the platform, and, of course, most emphatically here in the Oireachtas, that doles are no substitute for work. The Government is in hearty accord with that view.

PROBLEM CONSIDERED

Two years ago, visualising this problem as no other administration in our history had visualised it before, we set up an Inter-departmental Committee, under the chairmanship of the Parliamentary Secretary to the Minister for Finance, Deputy Hugo Flinn, to whose labours in investigating this problem of unemployment and endemic poverty the country is greatly indebted. The Committee was given the following terms of reference:—

"To consider the extent to which it is practicable to devise a scheme of useful and desirable public works to be carried out within a period of four years with a view to reducing expenditure on unemployment assistance to a minimum, and to report upon the nature and extent of such works, the steps to be taken to initiate them, the best method of financing them, and the organisation to be set up to carry them out."

The setting up of the Committee aroused great public interest, and we have been pressed—a little impatiently—from time to time for information as to the progress which it was making with its heavy task. For instance, just a week or two ago a certain Deputy put down his third or fourth Parliamentary question in relation to this matter.

I am quite sure the Deputy was not merely trying on behalf of his party to embarrass the Government. I have no doubt that sincere zeal for the cause of the unemployed made him a little impatient in the matter, and I have no doubt also that, as a proof of that sincerity, we shall hear no complaint from that Deputy about high taxation during the course of the Budget debates, because it is not possible in present circumstances to do more for the unemployed than we are doing, certainly not in the way of providing work for them instead of doles, and at the same time drastically or generously reduce taxation.

TASK INCOMPLETE

I am not yet able to say that the Inter-departmental Committee has completed its task. But I can say this. It has indicated that a large amount of useful and highly desirable works, such as public health schemes, road works, site development for housing, harbour works, airport construction, miscellaneous minor works and experimental schemes, including such schemes as it is customary to finance out of the relief schemes vote, could be undertaken if the necessary finances, and, no less important, labour of a suitable kind, were available.

This latter desideratum, contrary to the prevailing belief, is not going to be the easiest element to provide. I have had before me recently one instance in which an essential and useful public work has been held up because of the fact that of 73 recipients of unemployment assistance who were detailed by the Employment Exchange for the work, only nine turned up on the job. Some of the remainder thought the walk was too far from them.

The incident would indicate that there are some people on the unemployment register who are not

IRISHMAN'S DIARY

The Duke of Grafton : Aeroplanes and the "Island Man" : "Faust" in Dublin : Another Long Call : Dr. Harold Quinlan

A Long Call

There was real drama behind the emergency wireless call from the United States Legation at Addis Ababa, through an American warship, the Philippine Islands and San Francisco, to Washington and back, through London, to the British Legation at Addis Ababa. The distance between the legations is five miles only, but direct communication was impossible. The story reminds me of a somewhat similar incident that occurred in Kerry during the Great War. It was told to me by Mr. Seekins, who was deputy-superintendent at the Western Union Cable station at Ballinskelligs, when the services of a doctor were urgently required for a member of the staff there. The usual course would have been to send a messenger by road to Caherciveen, there being, I understand, no telephone connection. But across the bay is Waterville—about five miles away, but the distance round by road is considerably longer—from where a doctor could be got, and where also was the station of the Commercial Cable Company. After considering the factor of speed it was decided to send a service call to Waterville, and the message went from "The 'Skelligs," *via* St. John's, to New York, whence it came back across the Atlantic by the other company's service.

The Duke of Grafton

The young Duke of Grafton, who is to compete in the Cork motor races this week-end, is one of England's most eligible bachelors. John Charles William Fitzroy, ninth Duke of Grafton, was born in 1914, and in 1930 he succeeded to the dukedom on the death of his grandfather. The history of his family is a romantic one, and we in Ireland have a reminder of the existence of the first Duke in the name of one of Dublin's principal thoroughfares—Grafton street. The first Duke was a son of Charles II. and Barbara Villiers, the beautiful Duchess of Cleveland. By name Henry Charles Fitzroy, the first Duke received his ducal honours in 1675. At the coronation of James II. he played the part of Lord High Constable. He rendered signal service to James when he commanded the forces of the Crown at the landing of Monmouth; but later he withdrew his allegiance to his own race when he deserted James and attached himself to the cause of the Prince of Orange. Later while fighting for William he was wounded at the storming of Cork.

A Medical Polo Player

I know that one is not supposed to write things about doctors; but if I keep to their sporting activities I am not transgressing. I want to say that I think Doctor Harold Quinlan is one of the most sporting of Dublin's medical men. He hunts hard every season, and now I see he is playing polo. He took part in the first practice of the All-Ireland Polo Club at the Nine Acres on Saturday. Indeed I think that many of the medical profession are among the best pillars of sport in this country, but, while most of them prefer to go to a race meeting, not so many actually participate in the more strenuous hunting and polo. Dr. Quinlan is in the latter category, and others who belong there are Dr. C. McAuley, Dr. Ninian Falkiner, Dr. Murray Hayden, Dr. Harry Redmond, and, I think, Dr. McErlean. Dr. Quinlan is a Corkman.

"Faust"

The enthusiastic reception accorded to the Dublin Operatic Society's performance of "Faust" the other night rather contrasted with that which it received on its first presentation in Dublin. This took place at the Theatre Royal on Saturday, October 10th, 1862. The audience appeared a little puzzled and many critical remarks were made about the opera. The Press, on the whole, were favourable, but the pitgoers, as well as many of the more fashionable parts of the house, were doubtful, and on all sides the question "Where is the melody?" was asked. When the "Jewel Song" was mentioned as an example of a good tune, one enthusiast asked seriously: "Now, who could whistle any of that song?" Altogether, "Faust" left the impression of being too "highbrow," scarcely to be wondered at as previous to this Dublin opera-goers had only heard the more popular and lighter type, such as "Il Trovatore," "La Traviata," "Sonnambula," etc.

Coach Houses

Dublin has many relics of Victorian days still in existence, but none more pathetic, perhaps, than the dis-used and rather desolate coach houses which may be found at the rear of many of the grand old houses situated in suburban districts. These coach houses are reminders of the days when the "quality" were not considered such unless they could boast of a carriage and pair. In the town houses of the gentry the stables and coach houses were at the rear of the big house itself, and when the carriage was brought out into the lane and the horses put into the traces these manifestations usually indicated that "her ladyship" was about to take an airing, or that "his lordship" was about to attend some social function. The sight of a carriage and pair, with a dignified coachman holding the ribbons, and a footman, with folded arms, sitting statue-like beside him, was a very impressive one; and few people would imagine that these imposing personages would be capable of rubbing down the horses after the day's work, and hiss through their teeth in the approved fashion while they brought the horses' sides to the perfection of glossiness. The coachman was expected to be within hail when required, and so he usually had apartments over the coach house. In this connection it would appear that history has in modern days repeated itself; for both in London and Dublin coach houses and stables have in many cases been converted into dwellinghouses for persons in no way connected with the carriage and pair period.

Belfast and Aeroplanes

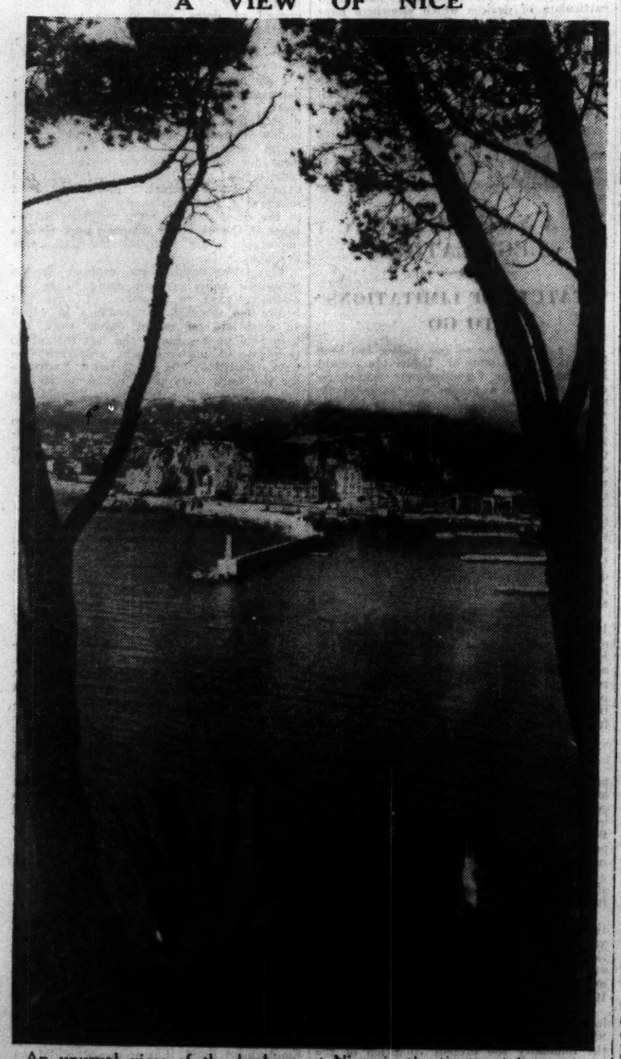
Whatever the ethical pros and cons may be about building military aircraft, Belfast is not making any objection to the prospect of an aeroplane factory being established in its midst. The announcement of this scheme has greatly pleased most sections of the Northern capital's population. The inauguration of the factory will give employment to many of the skilled workmen who are still idle. The "Island men" are particularly jubilant because they realise that Belfast shipbuilding in the past year or so has been extremely fortunate. When yards across the water were closing down Messrs. Harland and Wolff were busy booking orders, and now that most of these orders have been completed the prospect of further work gives them great satisfaction. The new factory is to be built beside the East Yard on land reclaimed from Belfast Lough, and beside it there will be the new aerodrome, also on reclaimed land. A tremendous area of ground has been won from the sea on the south side of the Lough and, what a few years ago was nothing but a nauseating stretch of dirty mud at low tide, is now a delightful expanse of green. It is interesting to note that the proposed "By Pass" road in East Belfast will be over this terrain—so that in the near future we may expect a completely new district in the city.

Aeroplane or Airplane?

Incidentally, the use of the word "aeroplane" is of some interest. Our American cousins, with their craving after precision, insist on the spelling and pronunciation "airplane," and in this they have been followed by certain sections of the English Press. However, the most of us still cling to the older usage and, personally, I prefer it because there is about it a somewhat unsophisticated naturalness which somehow is pleasing in a world which more and more is desiring contraction and brevity. I, for one, cannot foresee the Belfast factory being referred to as "The Airplane Works." I can mouth "air-taxi," I can tolerate "air-drome," but willy-nilly I must have "aeroplane!"

QUIDNUNC.

A VIEW OF NICE



An unusual view of the harbour at Nice, in the South of France. [COLLECTION P.L.M.

Leitrim Appointment.—On the recommendation of the Local Appointments Commissioners, Leitrim Board of Health has appointed Miss Mary Margaret O'Brien, Dundalk road, Ardee, County Louth (a native of Mohill district), as public health nurse for the County Leitrim. Miss O'Brien, who possesses high qualifications, is sister of Mrs. M. J. O'Malley, Matron of Leitrim County Home.

Leg Amputated.—Following a motor-cycling accident, Joseph Cassidy, Markland street, Belfast, has had his right leg amputated below the knee in Coleraine Cottage Hospital. Blood transfusion was necessary, and a quart was given by Constable G. McQuaid, Royal Ulster Constabulary, a well-known Coleraine Rugby footballer. Later another pint was given by a young man named Johnston.

A Sportsman's Review

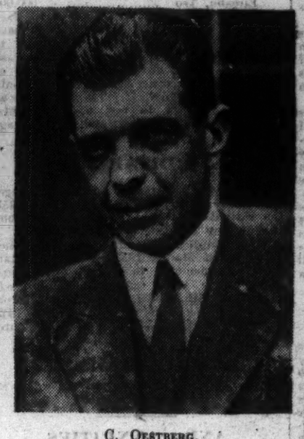
The Davis Cup : Swedish Players' Skill on Covered Courts : Amateur Boxing in London

By PAUL DENIS.

Varying Form in Tennis

The most interesting of all international competitions, the Davis Cup, has already commenced, and to-morrow Ireland will do battle with Sweden in the second round on the Fitzwilliam grass courts. Although only four or five nations—Great Britain, America, Australia, France and Germany—have any real hope of gaining the trophy, the smaller and less important tennis countries fight out their ties very keenly. Occasional success does attend their efforts, too; for Italy has twice won the European zone, and Czechoslovakia has also enjoyed successful seasons in the competition, while Holland reached the

COLONEL H. TIMMER.



C. OESTBERG.

European final in 1926. Surprise results, too, are quite a feature of these matches. I remarked a week ago on the performance of R. Gallepe, of Monaco, in defeating T. Hughan, the Dutch second string, in straight sets. Last Saturday Hans Timmer, the blond Dutch champion, had a sensational victory over C. Boussus, ranked number one in France, in the Holland-France tie. This was not the only shock France received; for B. Destremeau, their young hope, had to go to five sets to beat Hughan. Like a number of other famous players, Timmer has appeared at Fitzwilliam. That was in 1928, and as he was then at the peak of his form, he effectually destroyed our hopes of success in the competition that year.

Where Swedish Players Shine

How serious is the lack of covered courts in Ireland is demonstrated by the remarkable success of the Swedish players at the indoor game. Young Schroder has gained a string of notable successes under these conditions during last winter, his victims including almost every notable player in France, as well as G. von Cramm, the famous German, while he won the American covered courts men's and mixed doubles titles. The most experienced member of the team, C. Oestberg, has won the German covered courts singles title once and the men's doubles three times. As the ball must bounce true on the wood surface, it is the ideal training for the young player, and should enable him to play with confidence under almost any conditions, as he will have gained the proper grounding for all his strokes. The natural ability of some of the Irish players, such as E. A. McGuire and T. G. McVeagh, who have never had these facilities, makes one sigh to think of what might have been.

A Loss to Hockey

The tragic death of E. P. Griffith will be keenly felt not only in motor cycling circles, but also by Dublin hockey players. Some four or five years ago he was a valuable member of the Trinity XI., figuring with great success at centre-half and full-back. He just missed inter-provincial honours, but it was felt that he would attain them sooner or later. Motor cycling, however, proved to be his first love, and on leaving Trinity he retired from hockey at all too early an age. He was always a hard-working, sporting player.

Amateur Boxing Boom in London

There may be interesting developments in English amateur boxing following the success of the recent Golden Gloves tournament at the Albert Hall. This meeting of the leading English and American amateurs aroused such tremendous enthusiasm that the question of instituting a series of international tournaments against continental countries is being seriously considered. In Ireland, of course, these contests have been a regular feature of the season for many years past, and, from a boxing point of view, they have been most successful, but the lack of a stadium has been a tragic handicap which may become even more serious in the near future. In London, however, the position is interesting, for Mr. A. J. Elvin, the manager of the Empire Stadium at Wembley, and a leading promoter of professional fights, has offered to co-operate with the A.B.A. if they are going to embark on a programme of amateur international tournaments. Various countries have been mentioned as offering attractive contests, but I did not see Ireland's name on the list, yet a match between Ireland and England would probably arouse more interest than any other, especially as we beat the last English side to visit Dublin.

A Memory of H. B. Cameron

A memory of H. B. Cameron, the great South African batsman, is brought to mind by the discovery in a rain-water spout of the pavilion at Sheffield of a ball which he hit out of sight and lost in the historic over off Verity last season, in which he hit the Yorkshire slow bowler for three fours and three sixes. The ball has just been found, and it has been returned to the makers, who are including it in their museum. A good story is told

K. SCHRODER.

of the over in question. At the end of the over Wood, the Yorkshire wicket-keeper, said to Verity: "Don't worry; you've got him in two minds—he doesn't know whether to hit you for a four or a six."

Insurance Football

Not since the inauguration of the Dublin Insurance Offices' Association Football Challenge Cup in 1914 has such interest been evinced in a final as on the present occasion, the contestants being the "Hibernian" and the "Irish National," who will meet a second time on the 19th at Shelbourne Park, by kind permission of the Shelbourne Football Club. Last week at the same venue the "Hibernian" equalised in the dying moments of a game brimful of excitement. The "Hibernian" XI. includes that versatile sportsman, Sir Basil Goulding, whose welcome reappearance in the football arena after several years' absence from the game has revealed that, despite lack of practice, he does not appear to have lost his form, and some of his displays in the competition have been reminiscent of his Corinthian days.

ON THE WIRELESS

Daily Programme Review

RADIO ATHLONE: Garda Siochana Band, 6.15; Musical Miscellany, 7.

NORTHERN IRELAND: Orchestral Concert, 9.30.

B.B.C. NATIONAL: Symphony Concert (conductor, Sir Hamilton Harty), 8.30.

REGIONAL: Guitar Recital, 7.30.

WEST: Exeter Light Symphony Orchestra, 8.15.

MIDLAND: "The Belle of Boopadoo" (burlesque), 9.30.

PRAGUE: Symphony Concert (conductor, Klemperer), 8.5.

BRESLAU: Beethoven's Ninth Symphony (augmented chorus and orchestra), 8.45.

SIR HAMILTON HARTY, in conducting Section D of the B.B.C. Orchestra in a symphony concert to-night, gives an all-Bach programme. The works for performance are the second and fourth of the "Brandenburg" Concertos, and Suite in G arranged by Goossens. Listeners may like to be reminded that Brandenburg No. 2 in F is scored for flute, oboe, trumpet, violin and strings, and No. 4 for violin, two flutes and strings. Each concerto is in three movements. Laurence Turner leads the orchestra.

From time to time opportunities occur for hearing the guitar in serious music. The great Segovia has demonstrated the instrument in his masterly style on several occasions. To-night a recital will be given by another expert guitarist, when Emilio Pujal will be heard in some of his own transcriptions of sixteenth century music. Matilde Cuervas, who is assisting in the programme, will sing three Andalusian folk-songs, and later the musicians combine in arrangements, for voice and guitar, of music by Albeniz and Falla.

Turning one's thoughts to light entertainment, "The Belle of Boopadoo" should be a good choice from to-night's fare. It is another radio burlesque, written in rhyme, by Moore Raymond, author of "The Marmalade Mystery," broadcast some months ago. The main feature of the story is the surprise of Plantagenet McFortescue in finding what he expected to be an uncivilised tribe in Central Africa thoroughly up-to-date. John Morley has written the music, and Martyn Webster will produce. The B.B.C. Midland Revue Chorus and Orchestra, in support of the cast, will be conducted by Reginald Redman.

Talent in children holds a unique interest, and therefore provides an interesting programme. The North Regional "Children's Hour" is running a series at present in which the programmes are made up of items written by listeners under sixteen. There is one arranged for today, when plays, stories, poems and

Dr. Eithna Byrne, who will give a talk on "Making a Botanical Specimen Book" in to-night's Children's Hour broadcast programme from Radio Athlone.

music will be presented written by children mostly of the ages of eight and nine, the oldest contributor being fifteen and the youngest seven. In listening to these efforts, as also was the case with regard to the County Antrim schoolchildren's broadcast last week, others are spurred on to see what they can do. Surely this is good, and should bear fruit.

Fine Gael views on the Budget will be put forward by Mr. W. T. Cosgrave, T.D., at 10.45, in the Radio Athlone programme.

TO-DAY'S PROGRAMMES

RADIO ATHLONE.—DUBLIN, 223 Metres (1,348 Kc.) (1 Kw.); **ATHLONE, 531 Metres** (565 Kc.) (60 Kw.) and **CORK, 242 Metres** (1,240 Kc.) (1 Kw.).

1.30-2.30—Gramophone (Listeners' Requests).
5.30—Children's Hour: Feis Ceoil Junior Prize winners, Dr. Eithne Byrne: Hobbies and Handicrafts Series—Making a Botanical Specimen Book; Maude Hunter, Songs.
6.15—Garda Siochana (Metropolitan Division) Band. Valse, Gold and Silver (Lehar). Irish Airs (arr. Bilton) "La Traviata" (Verdi).
6.45—News.
7. 0—Musical Miscellany by Station Orchestra and Josephine Curran (soprano). Conductor, Dr. O'Brien. Leader, Terry O'Connor: Euryanthe Ov. (Weber), Garden of Allah (L. Ronald), Josephine Curran. Serenade (Schubert), Memories; the Lark now leaves his wat'ry nest. A Birthday (Cowen), I will walk with my love (Hughes), Padraig the Fiddler (Larchet). Prize Play in Irish: Ar Lorg na Gaedhealtachta Fe curam an Stalsiuin. Seamus O hAodha dha stiuradh.
8. 0—Sean O Laoghaire (Uilleann Pipes), Trad. Irish Music.
8.15—For Fishermen No. 3: Sea Trout Fishing in Kerry. Dr. J. F. Fahey.
8.30—O'Connell Flute Band: The Flag (March) (Turpin), Grand Selection (Mozart), Beauties of Ireland (Murdie).
9. 0—Mick Brown: Irish Melodies on a Saxophone, arr. by M. J. Browne.
9.15—How and where we get them: A discussion for Farmers, conducted by J. J. Bergin—"Cheese," Sean Shevereux.
9.30—Sponsored Programme.
10.30—What Happened To-day.
10.45—United Ireland Speaker on the Budget: W. T. Cosgrave, T.D.
11. 0—Close down.

NORTHERN IRELAND—307.1 Metres (977 Kc.) (100 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-5.15—Regional.
5.15—Children's Hour.
6.)—Time, News, Weather.
6.30—Regional.
7.10—Regional.
7.30—Variety from the Empire Theatre, Belfast.
8. 0—Regional.
8.30—Regional.
9.30—Regional.
9.30—The B.B.C. Northern Ireland Orchestra.
10.30—News, Weather, Time.
10.30—Regional.
11.30—Time, News, Weather.
11.40-12.0—Regional.

NATIONAL—1,500 Metres (200 Kc.) (150 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45—Travels in the Arctic. 3. Edward Shackleton.
11. 0—Gramophone.
11.30—For the Schools.
11.45—Quentin MacLean, at the Organ of the Trocadero Cinema, Elephant and Castle.
12.15—The B.B.C. Empire Orchestra.
1.15—Gramophone.
2. 0—For the Schools.
2.50—A Pianoforte Recital by Shula Doniach.
3.15—The Folkestone Municipal Orchestra. Lauri Kennedy (violoncello). From Leas Cliff Hall, Folkestone.
4.45—The John MacArthur Quintet. Directed by John MacArthur.
5.15—The B.B.C. Dance Orchestra. Directed by Henry Hall.
6. 0—Time News, Weather.
6.30—The Foundations of Music: Bach. Clavierübung. Played by Alice Ehlers (harpsichord).
6.50—London Scenes. 5. "Westminster Abbey." R. A. Labouchere.
7. 5—For Farmers Only: J. A. Scott Watson (Professor of Rural Economy, University of Oxford).
7.30—"Twinkle," A Happy Holiday Show.
8.30—A Symphony Concert: The B.B.C. Orchestra (Section D) Conducted by Sir Hamilton Harty.
9.30—Time, News, Weather.
10. 0—Short Story. "Grape Harvest in Pehorano." Helen Hester Colville.
10.20—The B.B.C. Theatre Orchestra: George Baker (baritone). Music of Alfred Reynolds.
11.15—The Casani Club Orchestra. Directed by Charles Kunz, from Casani's Club.
11.30-12.0—Gramophone.

REGIONAL—342.1 Metres (877 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45—Cecil Chadwick, at the Organ of the Classic Cinema, Belfast.
11.15—Charles Manning and his Orchestra. From the Granada, Walthamstow.
12.15—John Reynders with his Orchestra. Charles True (baritone).
1.15—An Organ Recital by G. D. Cunningham, from the Town Hall, Birmingham.
2. 0—The B.B.C. Northern Ireland Orchestra. William Carson (baritone).
3. 0—Gramophone.
3.30—The Forum Theatre Orchestra.
4.30—Jan Berenska and his Orchestra.
5.15—Children's Hour.
6. 0—Time, News, Weather.
6.30—The B.B.C. Military Band.
7.10—From the London Theatre.
7.30—A Guitar Recital. Emilio Pujol and Matilde Cuervas.
8. 0—The King's Highway. A debate in which you will hear some views expressed by four different and characteristic users of the road.
8.30—Brian Lawrance and his Dance Orchestra.
9.30—Twisted Tunes presented by Eddie Pola. A "Confoundation" of Popular Songs.
9.30—The B.B.C. Scottish Orchestra.
10.30—News, Weather, Time.
10.30—Regional.
11.30—Time, News, Weather.
11.40-12.0—Regional.

NATIONAL—1,500 Metres (200 Kc.) (150 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45—Travels in the Arctic. 3. Edward Shackleton.
11. 0—Gramophone.
11.30—For the Schools.
11.45—Quentin MacLean, at the Organ of the Trocadero Cinema, Elephant and Castle.
12.15—The B.B.C. Empire Orchestra.
1.15—Gramophone.
2. 0—For the Schools.
2.50—A Pianoforte Recital by Shula Doniach.
3.15—The Folkestone Municipal Orchestra. Lauri Kennedy (violoncello). From Leas Cliff Hall, Folkestone.
4.45—The John MacArthur Quintet. Directed by John MacArthur.
5.15—The B.B.C. Dance Orchestra. Directed by Henry Hall.
6. 0—Time News, Weather.
6.30—The Foundations of Music: Bach. Clavierübung. Played by Alice Ehlers (harpsichord).
6.50—London Scenes. 5. "Westminster Abbey." R. A. Labouchere.
7. 5—For Farmers Only: J. A. Scott Watson (Professor of Rural Economy, University of Oxford).
7.30—"Twinkle," A Happy Holiday Show.
8.30—A Symphony Concert: The B.B.C. Orchestra (Section D) Conducted by Sir Hamilton Harty.
9.30—Time, News, Weather.
10. 0—Short Story. "Grape Harvest in Pehorano." Helen Hester Colville.
10.20—The B.B.C. Theatre Orchestra: George Baker (baritone). Music of Alfred Reynolds.
11.15—The Casani Club Orchestra. Directed by Charles Kunz, from Casani's Club.
11.30-12.0—Gramophone.

REGIONAL—342.1 Metres (877 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45—Cecil Chadwick, at the Organ of the Classic Cinema, Belfast.
11.15—Charles Manning and his Orchestra. From the Granada, Walthamstow.
12.15—John Reynders with his Orchestra. Charles True (baritone).
1.15—An Organ Recital by G. D. Cunningham, from the Town Hall, Birmingham.
2. 0—The B.B.C. Northern Ireland Orchestra. William Carson (baritone).
3. 0—Gramophone.
3.30—The Forum Theatre Orchestra.
4.30—Jan Berenska and his Orchestra.
5.15—Children's Hour.
6. 0—Time, News, Weather.
6.30—The B.B.C. Military Band.
7.10—From the London Theatre.
7.30—A Guitar Recital. Emilio Pujol and Matilde Cuervas.
8. 0—The King's Highway. A debate in which you will hear some views expressed by four different and characteristic users of the road.
8.30—Brian Lawrance and his Dance Orchestra.
9.30—Twisted Tunes presented by Eddie Pola. A "Confoundation" of Popular Songs.
9.30—The B.B.C. Scottish Orchestra.
10.30—News, Weather, Time.
10.30—Regional.
11.30—Time, News, Weather.
11.40-12.0—A Pianoforte Recital by Vera Moore.

MIDLAND—296.2 Metres (1,013 Kc.) (25 Kw.).

10.45-5.15—Regional.
5.15—Children's Hour.
6. 0—Time, News, Weather.
6.30—Children's Concert at the Kidderminster District School's Musical Festival.
7. 0—A Pianoforte Interlude by Margaret Ablethorpe.
7.10—Regional.
9.30—"The Belle of Boopadoo," A Burlesque in Rhyme by Moore Raymond with Music by John Morley.
10.30—News, Weather, Time.
10.30—Regional.
11.30—Time, News, Weather.
11.40-12.0—Regional.

WEST—373.1 Metres (804 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-5.15—Regional.
5.15—Children's Hour.
6. 0—Time, News, Weather.
6.30—Mixture for May.
7.10—Regional.
7.30—The 359th College Weekly Concert, from the Powys Hall, University College of North Wales, Bangor. Owen Brynmawyn (baritone). John Simons (pianoforte). University College String Orchestra.
8.15—The Exeter Light Symphony Orchestra. Glyn Eastman (bass-baritone). From the Civic Hall, Exeter.
9.15—A Welsh Dramatic Feature.
10. 0—Signelli and his Hornchestra. From the St. Mellons Country Club.
10.20—News, Weather, Time.
10.20—Welsh.
10.35—Regional.
11.30—Time, News, Weather.
11.40-12.0—Regional.

NORTH—449.1 Metres (668 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-5.15—Regional.
5.15—Children's Hour.
6. 0—Time, News and Weather.
6.30—Regional.
8.30—"Northern Music Hall." Variety from the Winter Gardens, Morecambe.
9.20—Regional.
9.30—The B.B.C. Northern Orchestra.
10.20—News and Weather.
10.30—Regional.
11.30—Time, News and Weather.
11.40-12.0—Regional.

SCOTTISH—391.1 Metres (767 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-2.0—Regional.
2. 0—For the Schools.
2.50—Gramophone.
3. 0-5.15—Regional.
5.15—Scottish Children's Hour.
6. 0—Time, News and Weather.
6.30—Regional.
8.30—Scottish Dance Music: The Edinburgh Highland Reel and Strathspey Society.
9. 0—A Scot Abroad—1. Eric Linklater.
9.20—Regional.
9.30—The B.B.C. Scottish Orchestra.
10.20—News and Weather.
10.30—Regional.
11.30—Time, News and Weather.
11.40-12.0—Regional.

ON THE CONTINENT

BRATISLAVA (298.8 m.)—7.30-10.0 p.m.—"Matthias of Trencin"—Opera in four Acts (Rosinsky) relayed from the National Theatre.

BRESLAU (315.8 m.)—8.45-10.0 p.m.—Ninth Symphony (Beethoven) with Final Chorus from Schiller's Ode, "An die Freude." The Augmented Station Choir, Orchestra and Vocal Soloists.

BUDAPEST (549.5 m.)—7.20-10.45 p.m.—"Brave John"—Singspiel (Kacsóh), relayed from the Opera House.

MILAN (368.6 m.)—8.35-10.15 p.m.—Symphony Concert. Music by Rossini, R. Strauss, Mahler, Handel, Casella, Zandonai.

PRAGUE (470.2 m.)—8.5-10.0 p.m.—Symphony Concert by the Czech Philharmonic Orchestra, relayed from the Smetana Hall.

STUTTGART (522.6 m.)—8.45-10.0 p.m.—The Last Chord—Last Works of Bach, Mozart, Beethoven, Wagner, Schubert, Wolf, Brahms and Reger, with Commentary.

TO-MORROW

RADIO ATHLONE—DUBLIN, 223 Metres (1,348 Kc.) (1 Kw.); **ATHLONE, 531 Metres** (565 Kc.) (60 Kw.); and **CORK, 242 Metres** (1,240 Kc.) (1 Kw.).

1.30-2.15—Gramophone (composite programme).
2.15-3. 0—Schools Broadcast, relayed from Portobello Barracks. Introductory Talk, No. 1 Army Band: Irish Regimental Marches; Festival March from "Tannhauser" (Wagner); Spanish Ballet Music (Desormes).
3. 0-5.30—Relay of Running Commentary on International Tennis, Davis Cup Match, Ireland v. Sweden, from Fitzwilliam Club. Commentator—T. L. M. Fuge.
5.30—Children's Hour. Feis Ceoil Junior Prize Winners. V. J. Walker—"Mastering the Harmonica." Flora MacDonald—"A Story, "The Mongrel," by Ida Moore.
6.15—Gramophone. Conclusion of Tennis Commentary.
6.45—News.
7. 0—From the Gael. Station Orchestra: Irish Airs (arr. Dr. V. O'Brien). Conductor—Dr. Dr. V. O'Brien. Leader—Terry O'Connor. Patrick Mannion: Accordeon Solos. Mairtin O Cearbhaill: Flute Solos, Traditional Irish Music.
7.40—Debate: "Music in Ireland": Aloys Fleischmann and Herbert Hughes.
8. 0—Maude Hunter (contralto): In the Silent Night (Rachmaninoff); Love's Philosophy (Quilter); Soft-footed Snow (Lie); Sing, break into Song (Malinson); Floods of Tears (arr. Somervell); Johneen (Stanford); An Evening Hymn (Purcell).
8.20—Gaelic Poetry Reading: D. Ua Maithghamhna.
8.30—Negro Spirituals, with Organ, from Unitarian Church, St Stephen's Green. A. J. Thornton (organist). T. C. Earls (soloist): Ty an' by; Deep River. Nobody knows the trouble I've seen; Steal away; Swing low, sweet chariot; Were you there (arr. Burleigh).
9. 0—Audition Successes: Patricia Victory (piano)—An bord d'ane source (Liszt); Etude (Chopin). Liam O Faodhaghain: Trad. Violin.
9.10—Lionel Tertis in a Programme of Viola Music.
9.30—Sponsored Programme.
10.30—What Happened To-day.
10.45—William O'Brien (Labour) on the Budget.
11. 0—Close down.

NORTHERN IRELAND—307.1 Metres (977 Kc.) (100 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-5.15—Regional.
5.15—Children's Hour.
6. 0—Time, News and Weather.
6.30—Regional.
8.30—"Looking at Life," an Ulster Revue, devised by Ruddick Millar and Stendal Todd.
9.30—Regional.
11.25—News and Weather.
11.35-12.0—National.

NATIONAL—1,500 Metres (200 Kc.) (150 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45—At Home To-day.
11. 5—Henry Croudson, at the Organ of the Paramount Theatre, Manchester.
11.30—For the Schools.
11.50—The Trocadero Cinema Orchestra.
12.50—Gramophone.
1.15—The Yascha Krein Gipsy Orchestra.
2. 0—For the Schools.
3. 0—Evensong from Westminster Abbey.
3.50—Off Duty Talks for Listeners at Leisure in the Afternoon. 1. What Do You Think? Leaving School. 2. Basil L. Q. Henriques.
4.10—Gramophone.
4.45—The Harp Trio.
5.15—The Master Keys Band. Directed by Jack Sheehan.
6. 0—Time, News, Weather.
6.30—The Foundations of Music: Bach Clavierübung. Played by Alice Ehlers (harpsichord).
6.55—Spanish Language: Marin de Laguna.
7.30—The Voluntary Social Services. 4. "The Organisation of Voluntary Social Service." W. McG. Eagar.
8. 0—Music from the Movies, with Louis Levy and his Symphony; Janet Lind and Robert Ashley.
8.30—The Vagabond Lover. Presented by Max Kester, with the B.B.C. Variety Orchestra.
8.50—The Means Test. A discussion on what it implies for the nation and for unemployed men and women. Chairman, John Hilton.
9.30—Time, News, Weather.
10. 0—A Short Mid-Week Service, conducted by the Rev. E. N. Porter Goff, Vicar of Immanuel Church, Streatham. Broadcast from St. Michael's, Chester Square.
10.20—A Pianoforte Recital by Cecil Dixon.
10.30—Joe Loss and his Band.
11.20-12.0—Gramophone.

REGIONAL—342.1 Metres (877 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45—The B.B.C. Scottish Orchestra. Margaret Murray (soprano).
11.30—An Organ Recital by Reginald West, from Armagh Cathedral.
12.15—The B.B.C. Welsh Orchestra. Alec John (tenor).
1.15—The Phillip Whiteway Ensemble.
2. 0—The Pavilion Theatre Orchestra.
3. 0—The Band of His Majesty's Royal Marines, Plymouth Division. Bernard Fishwick (baritone). From the Abbey Hall, Plymouth.
4. 0—For Amusement Only! A Programme with a Purpose (from West).
4.55—Gramophone.
5.15—Children's Hour.
6. 0—Time, News, Weather.
6.30—The Vario Trio.
7. 0—"Twinkle," A Happy Holiday Show.
8. 0—An Oratorio Programme. "Come, ye Blessed," a Meditation on the Life to Come (compiled from the Oratorios and other sources. The B.B.C. Orchestra, the B.B.C. Chorus (Section B). Margaret Godley (soprano), Bradbridge White (tenor), Stanley Riley (bass), Berkeley Mason (organ).
8.50—Charles Ernesco and his Quintet, with Richard Calendo.
9.30—The B.B.C. Military Band.
10. 0—Introduction to "Gotterdammerung," Act III. of Wagner's Opera. From the Royal Opera House Covent Garden.
11.25—News, Weather, Time.
11.35-12.0—National.

MIDLAND—296.2 Metres (1,013 Kc.) (25 Kw.).

10.45-5.15—Regional.
5.15—Children's Hour.
6. 0—Time, News, and Weather.
6.30—"For Midland Farmers": W. B. Thompson.
6.50—Gramophone.
7. 0—Regional.
8. 0—"Club-Room Conversations." "Cricketing Days": Frank E. Foster (late England and Warwickshire C.C.), interviewed by Denis Morris.
9.20—The B.B.C. Midland Orchestra.
9.20—Gramophone.
10. 0—Regional.
11.25—News, Weather, and Time.
11.35-12.0—National.

WEST—373.1 Metres (804 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-5.0—Regional.
5. 5—Broadcasts to Schools in Wales.
3.25-5.15—Regional.
5.15—Children's Hour.
6. 0—Time News and Weather.
6.30—For Western Gardeners: D. Harris.
6.50—The Montgomery County Music Festival, from the County Pavilion, Newtown: Noel Eadie (soprano), Harold Williams (baritone); Charles Clements (pianoforte). The Festival Choir; Chorus Master, W. R. Allen. The Festival Orchestra (augmented).
8. 0—"The Arcadian Follies," under the direction of Ernest Binns, from the Empire Theatre, Newport.
8.35—For Amusement Only! A Programme with a Purpose.
9.20—A Programme of Welsh Music by the Garfield Phillips Quintet.
9.55—Welsh.
10. 0—Regional.
11.25—News, Weather and Time.
11.35-12.0—National.

NORTH—449.1 Metres (668 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-3.0—Regional.
3. 0—West.
3.25-5.15—Regional.
5.15—Children's Hour.
6. 0—Time, News, and Weather.
6.30—James Swift at the Organ of the Paramount Theatre, Leeds.
7. 0—Regional.
8. 0—A Symphony Concert. Arnold Goldsbrough (organ) and the B.B.C. Northern Orchestra, from the Town Hall, Manchester.
9.10—Northern Music-Hall Variety from the Lyceum Theatre Sheffield.
10. 0—Regional.
11.25—News, Weather, and Time.
11.35-12.0—National.

SCOTTISH—391.1 Metres (767 Kc.) (50 Kw.).

10.15—Daily Service.
10.30—Weather.
10.45-2.0—Regional.
2. 0—For the School's.
3.30—Aberdeen.
4. 0-5.15—Regional.
5.15—Scottish Children's Hour.
6. 0—Time, News, Weather.
6.30—Piping, Pipe-Major Roderick MacDonald.
6.50—For Scottish Farmers. William J. Wright.
7. 0—Regional.
8. 0—"The Isles of Youth." A survey of the Romance of Steamship Communication in the Western Highlands and Islands of Scotland, where "MacBrayne's" have a tradition of service that goes back well over a hundred years.
9. 0—Aberdeen.
9.20—Scottish News Bulletin.
9.30—The B.B.C. Scottish Orchestra.
10. 0—Regional.
11.25—News, Weather, Time.
11.35-12.0—National.

STAMPS OF THE WEEK

DUTCH CHARITY ISSUE

The Mint Stamp Co., 74 Grafton street, Dublin, send us the following new stamps which have just reached them from various countries:—

BHOPAL—Official stamps, 1 anna on 2 anna ultramarine, 1 anna on 4 anna chocolate. (Pair 1s.)

FRANCE—1936. A very attractive set of Air stamps, showing aeroplane over Paris. 85c. green, 1.50fr. blue, 2fr. 25 bright violet, 2fr. 50 carmine, 3fr. ultramarine, 3fr. 50 red-brown. (set of six, 5s.)

HOLLAND—1936. Summer Charity issue. 1½c. + 1½c. brown, 5c. + 5c. green, 6c. + 6c. carmine, 12c. + 12c. blue. (Set of four used, 9d.)

CZECHOSLOVAKIA.—A new series of stamps for the benefit of poor children has been issued by the Czechoslovak Government at the request of the Central Association for Child Welfare which embraces all private charities. A strong appeal is being made throughout the country for the sale of the stamps, as the care for the life and health of future generations is the foremost duty of the people and the State. Each stamp costs 50 hellers, about 1d. more than the face value, a fact which is indicated by the words "50h for Children" in small letters at the bottom of the stamps. They have been on sale since April 1st, and a limited number will be available until June 30th. There are three values, the 50h., pale green; 1 Kc., rose, and 2 Kc., dark green—worth 2d., 3d. and 5d. respectively. The picture on the stamps is a copy of a portion of the famous painting by Manes, representing "January" on the Old Town Hall Clock in Prague. We illustrate two and the values, forwarded to us by the Czechoslavak Consul in Dublin.

ASSISTANT COUNTY SURVEYORS

The annual general meeting of the Irish Assistant County Surveyors' Association (affiliated to the Irish Local Government Officials' Union) was held at 4 Upper Ormond quay, Dublin, on Saturday last, Mr. Michael Cahill (Laoighis), outgoing chairman, presided.

The following officers were elected for the year 1936-37:—Chairman, Mr. Michael C

BUDGET SPEECH CONTINUED

(Continued from Page 5.)

greater part of the cost of these works would be borne by the Road Fund. At the moment, however, the fund would not be in a position to shoulder its appropriate share of the burden, and, accordingly, I propose to be content with a contribution from it of £100,000, the item for which credit has already been taken on the revenue side of our account.

OTHER WORKS

Provision has also been made in the programme for the sum of £675,000 for Public Health Works, which covers fully all the proposed schemes available and likely to be undertaken this year. The balance of £1,225,000 is intended to cover harbour works, site development works, airports, minor relief works, miscellaneous works and experimental schemes of various kinds.

It is obvious that these works will be of permanent and lasting benefit. They are development works which will improve the amenities of the country, making it more attractive, even if only as a holiday centre to others, and they will become a source of profit, as well as of health and pleasure, to our citizens.

I do not think we should be justified, however, in rating too highly the Exchequer's prospects in regard to them. I think in all wisdom and prudence we must discount these very drastically. Furthermore, we must remember that the Exchequer may be called on through the Local Loans Fund to borrow largely on behalf of the local authorities. Accordingly, I would not feel justified in making a further large addition to the State's loan commitments by borrowing more than £250,000 for the fund.

We may, however, immediately place to its credit the sum of £500,000, representing the original provision contained in the estimates for grants towards the relief works which are now included in the comprehensive £2,500,000 programme; and after allowing for the Road Fund contribution to which I have referred, we are left with £825,000 to find out of the proceeds of new or existing taxation.

TAKING LONG VIEW

No one may cavil at our attempt, for all parties in the House have united in demanding work or maintenance for the unemployed, and work rather than maintenance. Neither can any be so short-sighted as to assume that unemployment is an ephemeral phenomenon, to be dealt with for only one year, and, in that year, to be disposed of for ever. For every advance in science and in organisation tends to reduce the human element in all works and in all processes, and to make manual labour more and more redundant.

If we are to attack this problem earnestly and sincerely we must take a long view of it; as something which is going to be with us year after year, and which year after year has to be provided for out of the current resources of the community and the State. Any other approach than that is bound to end—as it is ending elsewhere at the present day—in social and financial disaster, and in an intolerable aggravation of the evil of unemployment itself.

CATTLE POSITION'S IMPROVEMENT

NEW SUBSIDISED BEEF SCHEME

We shall, of course, consider carefully our existing resources before we have recourse to new impositions. And here the continued improvement in the cattle position is of great assistance to us. The Slaughter of Cattle and Sheep Acts of 1934 and 1935 were enacted to deal with the situation which had been created by a large unmarketable surplus in our cattle population. It is no secret that the Acts, while effective in dealing with the crisis for which they were designed, were costly and difficult to administer.

The surplus of cattle to be disposed of having substantially diminished, it is no longer possible to operate the other provisions of the Acts, and, at the same time, maintain beef distribution as at present. Accordingly, a more convenient scheme of subsidised beef distribution, which will be simpler and cheaper to administer, is being devised, on the lines of the existing milk distribution, to enable us to deal with such otherwise indispossable beef surplus as may exist.

We are, therefore, in a position to amend the Cattle Acts of 1934 and 1935 so as to reduce very substantially their present cost, particularly on the administrative side. This will give us a saving on our present estimates of £140,000, which it is intended to devote to the purpose of the Employment Fund.

LESS UNEMPLOYMENT

We have next to consider the saving which the execution of a public works programme, costing £2,500,000, will have on the vote for unemployment insurance and unemployment assistance. It is obvious that it must be considerable. The whole position in that regard has been exhaustively investigated, and I am satisfied that we shall have a saving under this head of not less than £650,000.

We may now review our problem again. With our expenditure reduced to a net figure of £29,948,500, we had to add £1,675,000 to cover the cost of the Employment Fund, leaving us with a gross figure of £31,623,500, towards which we propose to raise £250,000 by borrowing. In addition, we shall get £500,000 by a re-vote to the Employment Fund of the amount already included in the estimates under Vote 69 for relief schemes. We shall get a further £140,000 as the result of savings arising from the amendment and simplification of the Slaughter of Cattle and Sheep Acts, and, as a result of the employment which the comprehensive scheme of public works will give, we shall secure £550,000 by savings on the vote for unemployment assistance.

These savings, with the £250,000 to be borrowed, will amount to £1,440,000, and, deducting that sum from the previous figure of £31,623,500, we get £30,183,500 as the final figure for the year's expenditure. Against this we have provided a revenue of £30,536,000, giving us an estimated surplus for the current year of £352,500, which is now ours to dispose of.

DISPOSING OF THE SURPLUS

AN EQUITABLE DISTRIBUTION

It is essential that the surplus should be distributed widely and in such a way that the benefit should accrue in as large a measure and as equitably as possible to that ultimate taxpayer, the general body of consumers.

At the same time, in the case of certain consumable commodities care must be taken that no undue loss falls on merchants and distributors, who in general hold large stocks. It is, therefore, essential that due notice and ample time should be given to enable these to be cleared and to avoid unfair price-cutting and competition.

With this in mind I have decided to reduce the Customs duty and the Excise duty on sugar by ½d. per lb. as from 1st August next. This concession will cost the Exchequer £170,000. I am sure nothing need be said to recommend it to the Dail.

LEVY TO BE ABOLISHED

I have referred to the intention of the Minister for Agriculture to amend and simplify the Slaughter of Cattle and Sheep Acts. The necessary legislation will be brought in at an early date, and, it is hoped, will speedily become law.

In anticipation that our hopes in that regard will be fulfilled, I propose to agree to the complete abolition of the levy on the cattle and sheep as from 1st August next. This, in addition to the £142,500 which the Exchequer forewent when the levy was reduced by one-half as from 1st April last, will cost us a further £95,500.

I have mentioned that by alterations in the law relating to income tax we expect to secure £50,000 this year, and have already informed the Dail that it is intended to pass this on to the section of income taxpayers who, in my view, are most deserving, that is to the heads of young families.

This will be done by increasing the allowance in respect of children from £50 per child to £60 per child. The effect will be to exempt from income tax many struggling people who are at present paying the tax, and in other cases to give very substantial relief, especially to taxpayers on the lower ranges of income.

Thus, a married man earning £9 per week, who has three children, at present pays £1 16s. income tax per annum. In future he will pay nothing. A married man earning £8 per week, who has two children, at present pays £2 7s. 3d. per annum; in future he will pay only 2s. 3d. per annum.

It has been represented to me that there are certain professions in which plant and machinery are used for the carrying on of the profession, and that it is unjust that an allowance for the wear and tear of such plant should not be given for income tax purposes. I propose accordingly to include in the Finance Bill a clause to provide that the Rule of Schedule D of the Income Tax Act, 1918, which authorises the allowance of a deduction in respect of the wear and tear of plant and machinery used for the purposes of a trade shall be extended so as to authorise the granting of a similar allowance in the case of plant and machinery used for the purposes of a profession. The concession is estimated to cost £3,000 in the current year.

Certain interests have represented very strongly to me the disabilities under which they labour by reason of the changing habits of the people, and the high cost of the articles which they retail. When granting tax remissions it is sound policy to put first things first, and I think it will be generally agreed that the reductions which have just announced should take precedence of any other concessions. Costing £318,500, they will absorb practically the whole of our surplus.

RELIEF FOR NEWSPAPERS

NO TAX ON NEWSPRINT

There is still a trifle left with which to give a little further relief. Many deputations have pressed me very hard for concessions, and among those which made a convincing case was one which represented the principal newspapers.

When the import duty of 5 per cent. *ad valorem* on unprinted paper was imposed in last year's Budget I indicated that though the duty was imposed primarily for revenue purposes, it had also a protective aspect in so far as it indicated that the Minister for Industry and Commerce was prepared to ask for adequate tariff protection for the newsprint industry if it could be established here.

Plans are now complete for the enlargement and further development of the paper-making industry in the Saorstat, and I understand that in connection therewith the existing mill at Clondalkin, County Dublin, is to be re-equipped and re-opened. But these plans do not provide for the manufacture of newsprint, and I understand that it is now considered impracticable to attempt the manufacture of that commodity for many years to come.

I do not feel justified, therefore, in maintaining the existing 5 per cent. import duty on unprinted paper imported for the printing of newspapers and periodicals, and propose to abolish it as from 13th June next. This concession will cost £13,000.

GLASS SHEETS

Among the revenue tariffs imposed simultaneously with the tariff on unprinted paper was one of 10 per cent. on glass sheets and strips. Unlike the duty on unprinted newsprint, the glass tariff induced certain interests to consider the possibility of making such sheets and strips here.

The possibility has been found to be practicable, and the necessary protective duties with the usual licensing provisions are included in a resolution to come before you this evening. I have accordingly decided to ask the Dail to abolish the existing duty of 10 per cent. as from 1st September next. The concession will cost £6,000.

Also among the revenue tariffs imposed last year was an import duty of 10s. per cental on wool and wool waste other than flock. At the urgent request of the Minister for Industry and Commerce, who represents that these materials form the raw materials for the home manufacture of certain kinds of yarn, I have decided to ask the Dail to abolish this duty as from to-day. The revenue will thereby lose £4,000.

ENTERTAINMENT TAX

Last year certain increases were made in the entertainments tax on cinema seats. As I have already indicated, the results were not satisfactory either from the viewpoint of the cinema proprietors or the Exchequer.

There was, indeed, a very considerable falling off in the attendances during the first two months that the new scale was in operation. There was some recovery during the remainder of the year, but, in general, the recovery has not been complete, so that this form of entertainment has been hit harder than was intended. Moreover, the adverse effect was much greater in the case of working-class cinemas, where the top inclusive price is 1s. or less.

Such houses were severely affected by the fact that under the new scale an inclusive price of 8d. could not be charged; and it may be admitted that in the existing peculiar circumstances of their case a 3½d. tax in respect of an inclusive price of 1s. is excessive. These considerations suggest the restoration of an 8d. inclusive price with a duty charge of 1½d. and the reduction of the duty charge in the case of the 1s. inclusive price from 3½d to 3d.

"CINE-VARIETY"

There is another aspect of the law in relation to cinema tax which ought to be amended. Under Section 22 of the Finance Act, 1931, it is provided that where more than half of an entertainment consists of personal items, as distinct from cinematograph shows, entertainments duty shall not be payable on payments for admission thereto.

This concession has had unexpected reactions. The recent tendency in cinema entertainments is to lengthen what are called "feature" films, so that they will cover a run of from an hour and a quarter to an hour and a half. The programme is then filled up with "shorts" of various kinds—e.g., short news reels, travel films, nature study films, etc., the "feature" film being the real attraction to the public. Thus by showing "feature" films only and using personal items instead of "shorts" merely for filling-up, a house which is, in effect, nothing more than a cinema can escape payment of the cinema duty.

In this way the revenue suffers an extensive loss, which is likely, indeed, to increase as the policy in question becomes more widely adopted. The strain on the revenue is intensified in the case of those houses which, being licensed by letters patent as theatres, offer to their patrons the additional attraction of a licensed bar. To protect the revenue, some adjustment of this position is necessary.

AMENDMENTS

Accordingly, as regards theatres in respect of which letters patent have been issued, that is, theatres which are legally entitled to have a public bar, it is proposed:—

(1) That when seventy-five per cent. at least of an entertainment consists of personal performance such entertainment shall be duty free;

(2) That when less than seventy-five per cent., but not less than 50 per cent., of an entertainment consists of personal performance, duty shall be paid on payments for admission to such entertainment at one half of the rates applicable to cinematograph performances;

(3) That when less than fifty per cent. of an entertainment consists of personal performance, duty shall be payable on payments for admission to such entertainment at the full rates applicable to cinematograph performances.

It is to be observed that the payment of half-duty rates under (2) is confined to theatres as regards which duty is paid on the basis of certified returns. This privilege is granted unreservedly to any theatre proprietor who gives the necessary security, makes his returns correctly and promptly, and pays the duty when it becomes due. It is proposed to make these changes in the cinema duties operative from the 1st July, 1936. As an immediate result the Exchequer will probably experience a net loss of about £3,000 in the current year. But I am satisfied that next year the changes will more than pay for themselves. At any rate, they are essential in order to secure the yield from entertainments tax, which, at over £250,000, has now become an important element in our revenue.

INDOOR SPORTS

A minor amendment of the entertainments duty will be brought in to exempt from the duty two indoor sports, of which public exhibitions are sometimes given, but which, through an oversight, were not specifically mentioned when the proposals giving effect to the general policy of exempting such entertainments were before the Dail. The revenue derived from the exhibitions in question is infinitesimal, and the cost and inconvenience of collecting it are much more than it is worth.

There will be also a resolution strengthening the law in relation to the duty-free importation of dutiable articles on a permanent change of residence. Such a resolution is necessitated by the fact that in a number of cases motor cars have been bought or acquired solely with a view to use in the Saorstat, and attempts have been made to import them free of duty. The Revenue Commissioners have refused duty-free importation in such cases, but it is considered advisable to make it quite clear that the concession is not intended to apply in such circumstances.

There will also be a minor proposal in relation to the motor vehicle duties. After making all the provisions, changes and concessions which I have detailed, I expect to close the year with the nominal surplus of £8,000.

"WITHIN THE SYSTEM"

And that brings me to the end of the financial statement. We are meeting the needs of all our services; we have provided fully for the continuance of our campaign for the better housing of the people; we have planned for a comprehensive attack on the problem of unemployment, and, on the balance, we have reduced taxation.

We have devised as the indispensable foundation for all this, a sound Budget. There has been no recourse to inflation and no tampering with the currency. We have not resorted to the nostrums and panaceas which are held out so often as easy ways to encompass a most difficult thing: the provision of a frugal sufficiency for everyone's need. It has been done, as the phrase has it, "within the system."

We have those among us who advocate Communism, State Socialism, Totalitarianism. To me these are but aspects of the one tyranny, and, as they are all repugnant to the essence of human liberty, the freedom of the mind and of the conscience, I hate and abhor them all. I do hope most fervently that they will never take root here. This Budget shows that they need not, if Governments but satisfy the essential requirement of good government, which is to try to do social justice.

"Within a short period, Mr. MacEntee concluded, "there has been provided by this little State social services adapted to our particular needs, which for liberality, comprehensiveness and practical utility are not surpassed by any in Europe. They have been built up on a sound foundation of private enterprise and individual thrift—sources which for thousands of years have furnished our material progress. I feel that they will be no less fruitful in the future; and that it is by the proper utilisation of what they provide that the people will be afforded not merely higher standards of living, but greater opportunities for spiritual and cultural development. It is with that philosophy that I have taken my part in framing this Budget."

FUNERAL OF LADY MONTEAGLE

The funeral of Lady Monteagle took place on Monday last at Loughill, County Limerick, the Rev. F. A. H. White taking the Service. Among those present were:—Lord Monteagle, Mr. Dominick Spring Rice, Mr. and Mrs. Charles Booth, Captain the Hon. Charles and Mrs. Spring Rice, Mr. Peter FitzGerald, Mr. and Mrs. Hugh O'Brien, the Rev. S. Howe, Dr. Agnes Nolan, Mr. Richard Langford, Miss Simpson and Mr. A. Little.

FEIS CEOIL RESULTS

COMPETITIONS FOR SIX CUPS

THE Feis Ceoil competitions were continued yesterday, when four different halls were in use—the Metropolitan Hall, the Abbey Lecture Hall, Scots' Church Hall and the O'Connell Hall. On the whole more praise than criticism was dispensed by the adjudicators, but in the senior violin competition, for which there were eight entries, the gold medal was not awarded, Mr. Lionel Tertis, the adjudicator, holding that he would not be justified, though he would have liked to have given it to a player who had won his admiration in every other respect but that of intonation, which was poor.

SENIOR INSTRUMENTAL TRIO

There were four entries, the test being Mendelssohn's Trio in D minor. Result:—1, Miss Una Lord's Trio, 66 South Circular road, Rialto, Dublin (Ettie Mann, Una Lord and Nell Ronan) (93 marks); 2, Miss Chrissie Coleman's Trio, 48 Merrion road, Dublin (Kathleen Simpson, Dorothy Barry and Chrissie Coleman) (80 marks); 3, the Misses Rankin Trio, 52 Home Villas, Donnybrook (Misses Edith, Kathleen and Rosalind Rankin) (75 marks).

Mr. Lionel Tertis, who adjudicated with Mr. Frederick Dawson, said that the first prize-winners had given a most artistic performance. It was a real pleasure to listen to them, but that did not mean that they had not faults. The balance was not always perfect. There was a tendency rather to rush their climaxes. A little more intensity of expression was also needed. The Scherzo was played a little too fast, but he thought that was due to the hall. Another hint he gave all the players was to be careful in the playing of diminuendoes and crescendoes. These should be gradual and not spasmodic.

LADIES' VOCAL DUETS

There were twelve entries for the Ladies' Vocal Duets for a prize presented by the Ladies' Committee. The competitors selected their own test pieces. There were several recalls, and after a second recall Mr. Frederick Ranalow, the adjudicator, awarded the prize to Duet No. 6—Louise Hutton and May Roberts, Roebuck Grove, Donnybrook. No. 9—Shiela Territt and Hilda Tomsohn, 142 Lower Kimmage road, Dublin—were "very highly commended." No. 7 came third as "highly commended"—Aileen Doyle and Tessie Coleman, "Iona," 48 Merrion road, Dublin.

Mr. Ranalow, in announcing the awards, said that it had been a very difficult job. No. 6 had won first place because of their beautifully blended voices, but they had been hard-pressed by No. 9, while No. 7 had also done very well. It was very important that attention should be paid to final consonants, as they really should be heard.

SOLO SIGHT-SINGING

This competition attracted eight entries, and was judged by Mr. Frederick Ranalow. The first prize was a gold medal and the second and third prizes silver and bronze medals respectively. All classes of voice competed. The first prize was awarded G. Lalor, Harbour Lodge, Mullingar; 2nd, Arthemise Campbell, Black Park, Dunamanagh, Co. Tyrone, and Eileen O'Connor, 43 South Main street, Cork.

The adjudicator said that the first prize-winner had started with confidence and had kept it up all through. Miss Campbell had done very well, but had made several slips. She had, however, generally put herself right again. Miss Eileen O'Connor, who was placed third, was very good. Mr. Ranalow commended James Moore, Ardeevin, Bushmills, Co. Antrim.

SENIOR VIOLIN

There were eight entries, and the adjudicator was Mr. Lionel Tertis, and the accompanist Miss Dorothy Stokes, A.R.C.M. Tests: "Un Duco Trieste" and "Burlesca." The first prize was awarded. The second prize (silver medal) was awarded to Miss Peggy Kelehan, 90 Capel street, Dublin, with 81 marks. Miss Ethel Mann, 94 Donore terrace, Dolphin's Barn, was awarded 78 marks, but was disqualified, having previously won the silver medal. The bronze medal went to Edna Alexander, 130 Agincourt avenue, Belfast, with 75 marks.

Mr. Tertis said that, on the whole, there was a distinct advance in intonation this year, but they were not yet perfect, and needed to be on the alert.

SCHOOL CHOIR IN IRISH

Girls (3 entries)—1, Loreto National School, Leeson street, Dublin (84 marks); 2, St. Mary's Secondary School, Holy Faith Convent, Glasnevin (82 marks); 3, St. Mary's School, Merrion (75 marks).

The adjudicator, Mr. Colm O'Lochlain, said he was very satisfied with the Irish, in the pronunciation of which there was a remarkable improvement as compared with last year.

Boys (two entries)—1, St. Patrick's No. 1 School, Drumcondra (80 marks); 2, Pias Muire Christian Brothers' School (79 marks).

Mr. O'Lochlain said both choirs gave good renderings of the pieces. The Irish of the boys was very good.

Action Song in Irish—1, Convent School, Booterstown. Juniors "A," was first with 80 marks; 2, Convent School, Booterstown. Juniors "B" (75 marks).

OBOE SOLO

There were two entries. Adjudicator—Mr. E. Godfrey Brown, O.B.E. (by permission of the B.B.C.). Accompanist—Miss Eileen Buckley, Mus.B.—1, gold medal, George T. Taylor, 2 Trinity College, Dublin; 2, silver medal, William Brannigan, 19 Lower Ormond quay, Dublin.

Mr. Brown, in making his awards, said that if he had control of a school of music he would give the expensive scholarships to the wind players. Oboe-playing was coming very much to the front at present, and was being taught in the public schools. He was very much impressed with the tone of the first prize winner, who would make a good oboe player. He had a fine sense of rhythm. The second competitor, while having great technical command of the instrument, had a hard tone which did not blend.

SOPRANO

In the Metropolitan Hall, Mr. H. Plunket Greene adjudicated in the soprano competition, for which there were 42 entries. Miss Eileen Buckley, Mus.B., was accompanist. There was also a sight test connected with this competition, in which not more than four marks were given to any competitor. The awards were:—1, May Carthy, 17 York road, Rathmines; 2, C. Louise Hutton, Roebuck Grove, Donnybrook; 3, Gladys MacNevin, 50 Waterloo road, Dublin.

Mr. Plunket Greene said that very few of the forty odd competitors had really thought that the test pieces had to be done in a tragic way. There were many of them who were respectably sorrowful, and made an effort to show that they were moved. Too many of the singers sung as if they were spectators.

JOSEPH O'MARA CUP

There were 15 entries in this competition for male voices, baritone, tenor and bass. The test for tenors was Wagner's "Walter's Trial Song" in the "Meistersingers"; for baritones, "Mozart's "Those Eyes' ("Figaro"); and for bass, Purcell's "Arise, Ye Subterranean Winds"—1, Mr. Frederick J. Cross, 12 South Mall, Cork; 2, very highly commended, Mr. J. C. Bowen, 160 North Strand, Dublin; 3, Mr. E. Todd, 4 Ravenhill Park Gardens, Belfast.

The adjudicator, Mr. F. Ranalow, whose accompanist was Miss Dorothy Stokes, A.R.C.M., said that the winner sang with great pep and understanding of his words. He put great variety into his singing. The second was a very promising performer in a very difficult song, while the third in order of merit also sang remarkably well.

LARCHET CUP

The Larchet Cup competition, for playing pianoforte accompaniments at sight, which attracted five entries, was held in the Scots' Church Hall. Mr. Frederick Dawson and Mr. Lionel Tertis were the adjudicators. Mr. R. McCullagh was the vocalist and Miss C. Fagan, 'cellist—1, Mr. J. H. Nelson, "Achill," Marlborough road, Glenageary, Co. Dublin; 2, Miss Joan Trimble, Enniskillen.

Mr. Dawson said that in sight tests correct reading of the notes was, perhaps, the least estimable thing. The great thing was sympathy. Although the winner began too quick he soon got into the swing and gave a really good interpretation, with subtle changes and inflections. Miss Trimble was a close runner-up.

JUNIOR PIANO

In the junior piano D there were 59 entries. Adjudicator, Mr. Harold Craxton. Pieces: "The Poor Orphan" (Schumann), "Gig in G" (Arne), and sight test—1, Marie Christie, Manor House, Castle avenue, Clontarf (89 marks); 2, P. Walsh, St. Mary's School for the Blind, Merrion (88 marks); 3, B. O'Sharkey, 7 Orwell Park, Rathgar (87 marks); highly commended, Brenda McDunphy, 25 St. Lawrence road, Clontarf, and Dorothy Graham, 21 Inverness road, Fairview; commended: Colette Boland, St. Michael's, Merrion road, Booterstown; Ruth Bole, Donore Manse, S.C.R.; Dympna McNulty, 24 Bloomfield avenue, S.C.R.; B. O'Sullivan, 5 Herbert Park, Dublin; Peggy Pigott, 195 Griffith avenue, Drumcondra; Hazel Ross, 22 Longwood avenue, S.C.R.; Aideen O'Sullivan 5 Herbert Park, Dublin.

Mr. Craxton said that very few had done the sight test well. They should devote more time to the practice of sight reading. It was very poorly done in the competition. The contest had been very close between three players. Two out of the three had got nine out of ten marks for sight reading. The first prize-winner had given an exceedingly artistic performance in the first piece. It was quite beautiful, and the rendering showed an acute sense of listening and a high sense of artistry. It was splendid work. The work of the second prize-winner was very musical and showed a very nice touch. The Arne was done very well, but, perhaps, a little heavy in articulation. The third showed a nice touch, but was the only one of the three who showed a tendency to cut down the long notes. The Arne was very good and was cleanly articulated. The boy was very good at sight reading.

WALLIS CUP

There were nine entries for the cup presented by Mrs. Wallis, for self-accompanied singing (any two songs, self-selected). Adjudicator—Mr. Plunket Greene.—1, Miss Moira Nolan, 422 Harold's Cross road, Terenure; very highly commended, Miss Vera L. Bryans, 5 Whitton road, Terenure; highly commended, John Gabriel Broghan, Castlerea, Co. Roscommon.

Mr. Plunket Greene, in announcing the result, said that there was one sin which self-accompanied singers should guard against—that was to wait upon themselves in some scared way. The competitors had all fallen down on that point. Rhythm was the lifeblood of singing.

TOWNSHEND CUP

For the Townshend Cup there were two entries. The competition was for songs with Irish words to competitor's own accompaniment on the Irish harp. Adjudicator—Mr. Colm O Lochlain.—1, Roisin Ni Sheaghdha, Corca Duibhne, Dun Droma, Atha Cliath (76 marks); 2, Mairin Ni Bhriain, Sydenham Villas, Bray (75 marks).

The adjudicator said that he wanted to see more competitors in that competition. There were many harps, no doubt, lying idle in the city. The winner's selection of songs was very good, and the accompaniments very suitable and well-arranged. The technique of the runner-up was capable of improvement.

TRADITIONAL SINGING

There were five entries for the traditional singing competition, which was held in the Abbey Lecture Hall. The awards were:—1st, Maire Ni Earnain, Claremont road, Sandymount (80); 2nd, Eileen O'Sullivan, Delgany, Co. Wicklow (78).

Colm O'Lochlainn, who adjudicated, said that they had twelve entries for this competition last year. Instead of decreasing the entries should have increased.

The P. J. McCall Cup, for Gaelic solo singing, with piano accompaniment, was judged by Colm O'Lochlain, in the Abbey Lecture Hall. There were fourteen entries, and the adjudicator said that they gave a better show than last year. The Cup he described as the Blue Ribbon of the Irish singing world.—1st, Nan Mulligan, 31 Leeson Park avenue, Ranelagh (91); runner-up and very highly commended, George W. Leonard, 30 Haverty road, Fairview (90).

GERVASE ELWES CUP

For the Gervase Elwes Memorial Cup there were fifteen entries. The competition is open only to medallists and Cup-holders of previous years, competitors to sing two songs (adjudicator, Mr. H. Plunket Greene)—1st, Miss Eileen Clancy, Lower Kimmage road, Dublin.

Mr. Plunket Greene said that Miss Clancy's second song, "Silver" (Armstrong Gibbs), was a little masterpiece, and was an object lesson to every singer in the hall. He did not expect to hear it sung better.

DUBLIN DISTRICT COURT.

BROADSTONE GANG NUISANCE

TWO MONTHS IN JAIL FOR NEWSVENDOR

James O'Neill, described as a newsvendor, Dorset place, was sentenced to two months' imprisonment, in the Dublin District Court by Mr. Hannan, for assaulting Peter Kenny, railway porter, at Broadstone terminus; trespassing and causing obstruction.

Kenny said that the defendant, with about twenty others, gathered around the platform gates when passengers were getting off a train. They refused to go away when told. O'Neill knocked him down, and about ten others jumped upon him and kicked him.

Mr. Dowling, Broadstone station master, said that a gang of about forty youths were constantly collecting at the gates and creating a nuisance. He had to get a police patrol put on duty to protect the travelling public.

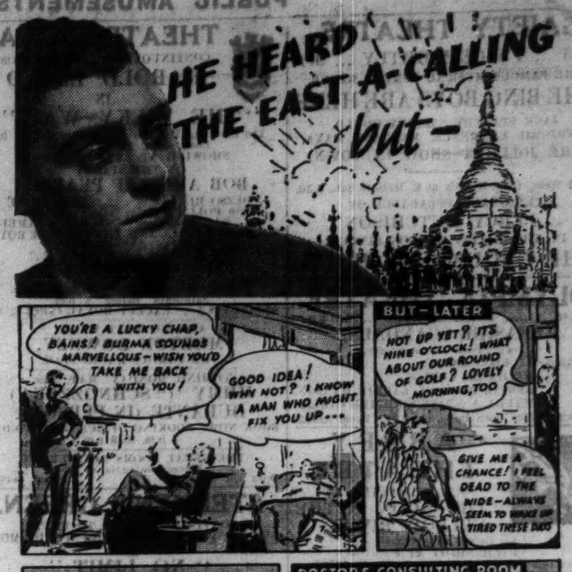
Guard Breslin said that these men carried a few papers to cover up their real mission, which was pestering people to let them carry their bags.

An Athens telegram says:—Anticipating to-day's 24-hours' general strike, the Government published last afternoon a mobilisation decree calling to the colours all railway and tramway employés.

Table Explanatory of the Budget, 1936

REVENUE.	£	£
1. Tax Revenue	24,735,000	
2. Non-Tax Revenue	5,628,000	
3. By Contribution from Road Fund in Respect of Road Works carried out under Employment Fund	100,000	
4. By Readjustment and Extension of Protective Duties	23,000	
		30,486,000
5. Add: Income Tax and Sur Tax—Additional Assessments		50,000
Total Revenue		30,536,000
5. Deduct:		
(a) Sugar Duty, Customs and Excise, reduction by ½d. per lb.	170,000	
(b) Levy on Slaughter of Cattle and Sheep—Abolition of	95,500	
(c) Income Tax—Increased Allowance in respect of Children	50,000	
(d) Income Tax—Allowance of Wear and Tear to certain Professions	3,000	
(e) Unprinted Paper—Abolition of Duty on certain classes of	13,000	
(f) Glass Sheets and Strips—Abolition of 10% Ad Valorem Duty	6,000	
(g) Wool and Wool Waste—Abolition of Duty of 10/- per cental	4,000	
(h) Entertainments Duty—Various Changes	3,000	
		344,500
		30,191,500

EXPENDITURE.	£	£
1. Central Fund Services		4,600,217
2. Supply Services		27,514,783
		32,115,000
3. Add: For		
(a) Supplementary Agricultural Grant		370,000
(b) Reduction in Appropriations-in-Aid of Vote 52 (Agriculture), due to Reduction of 50% in Cattle and Sheep Levy		142,500
		32,627,500
4. Deduct: For Capital, etc., Expenditure to be defrayed from Borrowing:		
(a) Property Losses Compensation	106,700	
(b) Industrial Alcohol Factories	134,800	
(c) Half Cost of Volunteer Halls	37,500	
(d) Repayment of Dail Eireann External Loan	360,000	
(e) Half Cost of Export Bounties and Subsidies	1,090,000	
		1,729,000
		30,898,500
5. Deduct: For General Over-Estimation on Supply Services		950,000
		29,948,500
6. Add: Employment Fund		1,675,000
		31,623,500
7. Deduct: For Contribution to Employment Fund to be met from Borrowing		250,000
		31,373,500
8. Deduct:		
By Re-Vote from Vote 69 (Relief Schemes) to Employment Fund	500,000	
By Savings on Vote 61 (Unemployment Insurance and Unemployment Assistance), due to Provision of Work through Employment Fund	550,000	
By Savings on Vote 52 (Agriculture)	140,000	
		1,190,000
		30,183,500
9. Surplus		8,000
		30,191,500



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Impressions of the Feis Ceoil—2

(By L. P.)

FORTY-ONE sopranos faced Mr. Plunket Greene during the morning and afternoon, and were asked to sing Lia's Song from "l'Enfant Prodigue," by Debussy. I don't know what the Feis Committee were about when they selected such a high test. It was miles above the capabilities of the majority of singers, and the only wonder is that such a large number of competitors had the pluck to face the ordeal—the majority of them with immature voices.

It is all very well setting a high standard, but there is a twofold danger—discouraging young singers by the disappointment of failure and the danger of damaging young voices, which have strained and strained for months to attain a standard which will give them a chance of gaining recognition from the adjudicator.

This leads me to write something of the attitude of competitors in the Feis—I mean the successful ones. The winning of a medal or a cup has in many cases a most disastrous result. The winner, he or she, thinks that the success is the hall-mark of high artistry, instead of it being looked upon as the first rung of the ladder which must be climbed before the brand of artistry is definitely marked upon their work by a discriminating public.

The ladies' duets were heard in the Scots' Hall, and, as in the case of the trios yesterday, produced a competition well worth anybody's time. The competition reached a very high standard, both in choice of duets and in the blend of voices. Particularly was this so in the case of the first and second prize winners: it must have been a very close thing, indeed. I could not help wondering that such really good singing is seldom heard on our concert platforms. It would seem that duet and trio singing is reserved for the different musical festivals. There is, of course, the difficulty of practising to be surmounted, but this should not be allowed to stand in the way of two or three enthusiasts.

When we had heard the ladies' duets, the solo sight-singing with piano accompaniment brought out eight competitors. Altogether, the competition was extremely interesting. A song of Mozart's was the test piece, and most of the competitors made excellent attempts and courageously attacked the few awkward snags.

Only one or two of them "dithered" at the difficulties: the remainder went off the line valiantly and stayed off it till they were gently but firmly persuaded to return to Mozart's idea by a sympathetic and helpful accompanist.

This is a competition which should really arouse much more interest. Sight-singing is an accomplishment, efficiency at which can be largely acquired by practice. Its utility is fully recognised by choir masters and organists, who find that a choir which possesses a few first-class sight readers requires much less rehearsal, and makes the task more congenial for all concerned. A little encouragement from organists might persuade a few more members of choirs to support this useful and interesting item in the Feis programme.

Back again in the Metropolitan Hall, where a large audience is awaiting the commencement of the Wallis Cup. This is a great competition, for self accompanied songs at the piano, which calls for a very high artistry. The first competitor has just finished her first song! She is a school girl, but how she must have made some of the adult musical audience ashamed of their accomplishments. I've listened through it all now, and am hoping that little Miss School Girl will be remembered for her fine performance of "Newcastle Fair." She has been recalled to sing "Little Boats," but, unhappily, she has just failed to land this much coveted cup by one mark.

As usual, the Gervasse Elwes Cup, by reason of the regulation governing the competition, has attracted a high class of vocalists, who must, on some previous occasion, have won either a cup or medal in the Feis.

One would imagine that this competition would be free from that so common fault of the lesser competitions—bad word treatment.

Most of the singers are experienced, and yet many of them fail to leave a word as clean as they find it—i.e., if they do succeed in finding it. They seem to have a rooted objection to tacking on a consonant to a word when the word is calling for it. It is as if one were to leave a background shadow or colour out of a picture. The word becomes meaningless, and so does the song.

If they would take the trouble to rectify careless speaking they would undoubtedly find their singing a joy, not alone to themselves, but to an audience.

It has been a day full of interesting competitions, vocal and instrumental. What irony it must have been for Mr. Lionel Tertis to find not a single solo entry for his beloved instrument, the viola, an instrument for which he has done so much, in lifting it out of literal obscurity and placing it in the front rank of solo instruments.

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Robert Young, Evelyn Venable, Reginald Denny, in "VAGABOND LADY."
A Merry, Light-hearted and Happy-go-lucky Entertainment.

GRAND CENTRAL.
2.30 to 11 p.m.
BELA LUGOSI and SHIRLEY GREY in "THE MYSTERY OF THE MARY CELESTE."
At 2.25, 4.46, 7.7, and 9.28.

THEATRE DE LUXE.
DUBLIN'S SUPER CINEMA. 3 to 11. Camden St.
May Robson, in "The Baxter Millions." Showing at 4.10, 6.50, 9.50. Also Buck Jones, in "Ivory Handled Guns." Matinee prices daily to 5 p.m.—7d., 9d., 1/-, 1/3.

CORINTHIAN—Continuous, 2.30 till 11.0 p.m.—Warner Oland, Pat Paterson, "CHARLIE CHAN IN EGYPT."
Robt. Armstrong, William Cagney, Edgar Kennedy, in "FLIRTING WITH DANGER."
Afternoon Prices Every Day until 5.0—1/- and 1/9.

THE QUEEN'S. 3—Continuous—11
HAL MILLER & CO. in "HELLO, GIRLS," REVUE. Also CLAUDETTE COLBERT in "SHE MARRIED HER BOSS."

ROYAL CINEMA, BRAY.
3 TILL 11—KARLOFF in the "BRIDE OF FRANKENSTEIN."
Showing at 4.10, 6.35, 9.25.
NEWS, COMEDIES, ETC.
TO-MORROW (THURSDAY), FOR 3 DAYS: AL JOLSON and RUBY KEELER in "CASINO DE PAREE."

FEIS CEOIL.
LOWER ABBEY STREET.
TO-DAY.
GEOGHEGAN CUP.
STANFORD PRIZE.
BAMBOO PIPES.
10 to 1.30—Geoghegan Cup, Pfte. and Vln. Duet, Pfte. and 'Cello Duet, Children's Trio, Jun. Pfte. C (O'Connell Hall), Organ (Unitarian Church).
2.30 to 6—Tenor, Jun. Pfte. C, Bamboo Pipes, Solo and Bands, Organ, FitzGerald Trophy, Violoncello.
7.30 to 10—Stanford Prize, Plainsong. Admission, 1/- Each Session.

ROYAL HIBERNIAN ACADEMY OF ARTS
EXHIBITION,
AT THE METROPOLITAN SCHOOL OF ART, KILDARE STREET.
Admission 1/-
Season Ticket 3/-

WATER COLOUR SOCIETY OF IRELAND.
ART UNION PRIZE DRAW.
1st Prize, £4; ticket No. 262; winner, Major T. J. Goff, Ballybrack. 2nd Prize, £3; ticket No. 323; winner, H. G. Leask, Office of Public Works. 3rd Prize, £2; ticket No. 426; winner, Mr. O. H. Orpen, Brooklawn.
(Signed) A. V. MONTGOMERY, Chairman.

THEATRE ROYAL
CONTINUOUS ..... 2 to 11 p.m.
HAROLD LLOYD
IN
"THE MILKY WAY."
The Clowning Triumph of a Career Topped by Long, Loud, Lloyd Laughs!
SHOWING AT 3.35, 6.35, 9.35.
ON THE STAGE:
BOB AND ALF PEARSON
DEZSO RETTER, GERALDINE
With POLLY DAY, and JOE RAY SAX, ALBAN CHAMBERS.
JIMMY CAMPBELL AND THE THEATRE ROYAL ORCHESTRA PRESENT
"THE MILK MAN."
VARIETY SHOWING AT 5, 8, 8.
Bargain Matinees Daily Before 5 p.m. Saturdays Before 2 p.m.
ALL SEATS 1/-. EXCEPT ROYAL CIRCLE, 1/9.
COMING NEXT WEEK:
MORTON DOWNEY,
THE FAMOUS RADIO STAR.
COMING MONDAY, MAY 25th.
JIMMY ("SCHNOZZLE") DURANTE (IN PERSON).
BOOK NOW. BOOKING OFFICE OPEN TO-DAY. 2 p.m. to 8 p.m.
THE REGAL ROOMS RESTAURANT.
Where Dining is an Art.
Open till Midnight 'Phone: 44962.

STEPHEN'S GREEN.
CONTINUOUS ..... 2 TO 11 P.M.
GEORGE FORMBY and FLORENCE DESMOND
IN
"NO LIMIT."
Showing at 3.39, 6.38, 9.40.
LAUREL AND HARDY in
"FRA DIAVOLO."
Showing at 2.6, 5.5, 8.7.
RESTAURANT
OPEN FROM 10 A.M. TO MIDNIGHT.
WINE LICENCE.

THE
SINGER BANTAM.
"Is the lowest price Nine."
Over 60 miles per hour achieved by this sturdy light car.
Assembled by
P. J. TRACY, LTD.,
18 STEPHEN'S GREEN, DUBLIN.

J. E. MILLS, LTD.,
CATERERS.
Petit Fours; Gateaux; Jam Roll, Jam Sandwich, Cream Cakes, Slab Cake, etc.
ALL CONFECTIONERY MILLS QUALITY.
8 & 9 MERRION ROW, DUBLIN.

SAVOY. CONTINUOUS, 2 TO 11 P.M.
SPLENDID DOUBLE FEATURE!
WARREN WILLIAM, in
"THE CASE OF THE CURIOUS BRIDE."
Showing at 3 o'c. 5.15, 7.30, 9.50.
Also JOAN BLONDELL and GLENDA FARRELL, in
"WE'RE IN THE MONEY."
Showing at 2 o'c., 4.15, 6.30, 8.50.
COMING FRIDAY:
CEDRIC HARDWICKE and ANNA NEAGLE, in
"PEG OF OLD DRURY."
THE SAVOY RESTAURANT.
"Dublin's Most Popular Rendezvous."
Open till Midnight. 'Phones—44788/9.

CAPITOL DAILY FROM 2 O'C.
RETAINED UNTIL THURSDAY NEXT.
BROADWAY MELODY OF 1936.
With a Star-Studded Cast, including JACK BENNY, ELEANOR POWELL.
Showing at 2.20, 4.40, 7 o'c 9.20
LAUREL AND HARDY in "THICKER THAN WATER."
DAILY TO 5 O'C., SAT. TO 3 O'C., 1/ and 1/9.

PAVILION DUN LAOGHAIRE. 3.30 to 10.30.
SONNIE HALE AND WINIFRED SHOTTER, IN
"MARRY THE GIRL."
At 3.40, 6.30 and 9.25. Preceded, at 5 and 8, by
"BOYS WILL BE BOYS,"
With WILL HAY and GORDON HARKER.
TO-MORROW—"CALL OF THE WILD."

PUBLIC NOTICES.

ANNUAL RELIGIOUS MEETINGS.
SYNOD WEEK,
MAY 11th-15th, 1936.
For Special Preachers on behalf of the different Societies on Sunday, May 17th, see the Saturday's papers.

WEDNESDAY, MAY 13th.
IRISH CHURCH MISSIONS.
11 a.m.—Children's Gathering, Townsend Street.
4 p.m.—Colportage Meeting, Townsend Street. Chairman—Rev. R. Northridge.
G. Rainsford, Esq.; Professor Michele Casella.
SOUTH AMERICAN MISSIONARY SOCIETY.
3 p.m.—ANNUAL MEETING. The Gregg Hall, Dawson Street.
Rev. G. R. Farrow (Guildford, Surrey).
8 p.m.—LANTERN LECTURE. The Gregg Hall, Dawson Street.
Rev. G. R. Farrow (Guildford, Surrey).
DUBLIN UNIVERSITY FUKIEN MISSION.
4.30 p.m.—MEETING of Home Workers with Missionaries on Furlough, at 40 T.C.D.
SOUTHERN CHURCH MISSION FELLOWSHIP.
7.45 p.m.—Tea. 8.15 p.m.—MEETING, St. Andrew's Hall, Suffolk Street.
Chairman—The Most Rev. the Lord Bishop of Meath.
Rev. Canon Elliott (Ballymascanlon), R. E. Hearne Esq. (Ballinrobe).

DUBLIN PORT AND DOCKS BOARD.
FIRE INSURANCE.
The Dublin Port and Docks Board is prepared to receive quotations for the Insurance against Fire of the Property of the Board for One Year and for Five Years.
Schedules of the property to be insured can be had on application at the Board's Office, 19 Westmoreland street, Dublin, on payment of a fee of 5/-, not returnable.
The Board does not bind itself to accept the lowest or any quotation.
Quotations, in sealed envelopes addressed to the Secretary, marked "Fire Insurance," must reach him not later than 11.30 a.m. on Tuesday, 26th day of May, 1936.
By Order, E. H. BAILBY, Secretary.
Port and Docks Office, Dublin,
9th May, 1936.

THE MAGDALEN CHURCH, LOWER LEESON STREET.
A HEALING SERVICE
Will be held TO-DAY, and EVERY WEDNESDAY, at 3 p.m. Address by Rev. N. H. F. Waring, M.A. (These Services are Open to the Public.)

PATENTS.
IMPROVEMENTS IN AND RELATING TO THE MANUFACTURE OF BRICKS AND OTHER CERAMIC MOULDED ARTICLES.
Irish Patent No. 11911.
THE Proprietor of the above Patent is prepared to enter into working arrangements whereby this invention may be exploited in a commercial manner in the Irish Free State, and for this purpose he is willing to grant licences on a royalty basis. Particulars obtainable from—
CRUICKSHANK & CO., Registered Patent Agents, 13-15 Dawson Street, DUBLIN.

PATENTS.
METHOD OF TREADING TIRE CASINGS AND APPARATUS THEREFOR.
Irish Patent No. 13285.
THE Proprietor of the above Patent is prepared to enter into working arrangements whereby this invention may be exploited in a commercial manner in the Irish Free State, and for this purpose he is willing to grant licences on a royalty basis. Particulars obtainable from—
CRUICKSHANK & CO., Registered Patent Agents, 13-15 Dawson Street, DUBLIN.

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Telephone No. 23068

PUBLIC NOTICES.

IRISH CHURCH UNION.
A MEETING WILL BE HELD IN THE MOLESWORTH HALL, MOLESWORTH STREET, DUBLIN, TO-DAY (WEDNESDAY), MAY 13, at 8 p.m., In Defence of
"THE PRINCIPLE OF THE REFORMATION,"
WITH SPECIAL REFERENCE TO "THE EASTWARD POSITION."
Speakers:
F. W. CHRISTIE, Secretary Irish Church Mission, Belfast; F. A. G. DAVIS, M.D.; C. G. HENRY, D. SINTON, T. J. P. McKEOWN.
ST. ANDREW'S BAND WILL ATTEND.

ROYAL NATIONAL LIFE-BOAT INSTITUTION
(CITY OF DUBLIN BRANCH).
ANNUAL MEETING, TO-MORROW (THURSDAY), 14th MAY, 3 p.m.,
110 GRAFTON STREET.
Chairman:
Senator Rt. Hon. ANDREW JAMESON, P.C., D.L.
LIEUT.-COLONEL C. R. SATTERTHWAITE, O.B.E., Secretary of the Institution, Will Speak on the WORK OF THE LIFE-BOATS.
All Sympathisers with the work of Rescuing Life at Sea Cordially Invited.

MEATH COUNTY COMMITTEE OF AGRICULTURE.
FAT CATTLE EXPORT LICENCES.
The above Committee invite applications for Licences for Fat Cattle from Farmers having Fat Cattle ready for Sale for Export to Great Britain or Northern Ireland during the Month of June.
It is important that correct figures should be returned. Applicants furnishing misleading or incorrect information will not be considered in the allocation of Licences.
All applicants for Fat Cattle Export Licences in respect of Bulls must produce evidence that the animal or animals for which licences are being sought have been licensed under the Live Stock Breeding Act of 1925.
All applicants with one beast upwards will be carefully considered in the allocation of licences.
Forms of application can be had on application and must be returned completed in all detail, so as to reach these Offices not later than SATURDAY, 23rd MAY, 1936. AFTER WHICH DATE NO APPLICATION WILL BE ENTERTAINED.
W. J. CORCORAN,
Chief Agricultural Officer.
County Offices, Au Uaimh,
11th May, 1936.

COUNTY OF DUBLIN.
REVISION OF THE LISTS OF JURORS, 1936.
Notice is hereby given that the Court for the Revision of the Lists of Jurors of the several Districts of the County of Dublin will be opened by me at the COURT HOUSE, GREEN STREET, DUBLIN, on MONDAY, the 18th MAY 1936, at 11 o'clock a.m., and will be continued from day to day until completed.
The Clerks of the several Councils, and the several Rate Collectors, and all other persons who have assisted or taken part in preparing any of said Lists are, and each of them is, hereby required to attend such Court.
The Lists of Jurors for the County of Dublin for revision will be found for inspection at the Offices of the Secretary of the Dublin County Council, 11 Parnell Square, Dublin, the Borough Manager, Town Hall, Dun Laoghaire; and the Town Clerk, Howth; and also at my Office at the Law Courts, Chancery place, Dublin; and will continue open for inspection up to the said 18th May, 1936. Any person whose name is set forth on such Lists of Jurors who desires to have his name removed from such Lists by me, must attend at the Court above named, and give evidence as to the grounds on which he claims to have his name so removed. Any person qualified and liable to serve as a Juror, but exempt from so serving for reason only of being included amongst the persons mentioned in Part II. of the First Schedule to the Juries Act, 1927, may apply in the prescribed form to have his or her name included in such Lists.
Dated this 4th day of May, 1936.
SEAMUS O CONCHUBHAIR,
Registration Officer,
County Registrar, Dublin.
Law Courts, Chancery place, Dublin.
48/D.4794. W.H.Co.

COUNTY OF THE CITY OF DUBLIN
REVISION OF THE LISTS OF JURORS, 1936.
The Court for the Revision of the Lists of Jurors for the several Wards of the City of Dublin, including the Urban Districts of Rathmines and Pembroke and the Rural Areas of the County of Dublin, transferred to the Administrative City of Dublin by the Local Government (Dublin) Act, 1930, will be opened by me at the COURTHOUSE, GREEN STREET, DUBLIN, on WEDNESDAY, 13th MAY, 1936, at the hour of Eleven o'clock a.m., and will be continued from day to day until completed.
The City Manager and Town Clerk and the several Tax Collectors, and all other persons who have assisted or taken part in preparing any of the said Lists are, and each of them is, hereby required to attend at such Court.
The Lists of Jurors for revision will be found for inspection at the Office of the City Manager and Town Clerk at the City Hall, Dublin, and will continue open for inspection up to the said 13th May, 1936. Any person, whose name is set forth on such Lists of Jurors, and who desires to have his name removed from such lists, must attend at the Court above-named and give evidence as to the grounds on which he claims to have his name so removed. Any person qualified to serve as a Juror, but exempt from so serving by reason only of being included amongst the persons mentioned in Part II. of the First Schedule to the Juries Act, 1927, may apply in the prescribed form to have his or her name included in such Lists.
Dated this 30th day of April, 1936.
SEAMUS O CONCHUBHAIR, Registration Officer, County Registrar, Dublin.
Law Courts, Chancery place, Dublin.
48/D. 4780. W.H.Co.

The Irish Times.
NEWS SUMMARY
WEDNESDAY, MAY 13, 1936.

IRELAND

Mr. MacEntee introduced his fifth Budget in Dail Eireann yesterday. It contained few surprises. Duty on sugar is decreased by one farthing per pound. The income tax allowance for children is increased by £10 per child.—(Pages 7 and 9.)

Two men have been taken from Dungarvan to Waterford in connection with the murder of John Egan.—(Page 9.)

In the absence of the Primate, the Archbishop of Dublin presided at the annual meeting of the General Synod of the Church of Ireland in Dublin yesterday. In the course of his presidential address, he spoke of the falling off in attendance at public worship, and stressed the importance of training children to look upon the public worship of God as a duty.—(Page 10.)

GREAT BRITAIN

Sir Maurice Hankey (Secretary to the Cabinet) was among the witnesses who gave evidence yesterday before the Judicial Tribunal which is inquiring into the alleged leakage of British Budget secrets.—(Page 4.)

ABROAD

The League Council met yesterday to discuss the Abyssinian dispute. It was proposed that the discussions be adjourned until June 15, and that meanwhile there should be no relaxation of sanctions.—(Page 9.)

SPORTING

At Newmarket yesterday Romney II. won the Newmarket Handicap.—(Page 12.)

FINANCIAL

London Stock Markets were dull and heavy, and there were very few features except the activity in some speculative "Kaffirs."—(Page 14.)

Dublin Market was quiet. Banks and Guinness were steady. Tram Ordinary rose to 13s. 6d.—(Page 14.)

The Budget

Only the financial expert will be able to disentangle the intricacies of Mr. Seán MacEntee's Budget statement in *Dáil Eireann* yesterday. The taxpayer, ever thankful for small mercies, merely will be glad that no fresh burdens have been added to his already formidable load, and that the Minister has been able to grant him some minor reliefs. Having made an exhaustive examination of the country's financial position, in the course of which he performed some dexterous feats in the science of compound arithmetic, Mr. MacEntee managed in the end to fix the expenditure for the coming year at £30,183,500, and the revenue at £30,536,000. We shall not attempt to follow the Minister through the labyrinth of figures which he employed to produce this result; let us, rather, rejoice that he has contrived to provide himself with an estimated surplus of £352,500, instead of the substantial deficit which had been anticipated so widely. Mr. MacEntee has decided to give the taxpaying public the benefit of this small, but important, surplus, and to spread his concessions over the broadest possible field. Thus, he has made a reduction of one farthing a pound in the Customs and Excise duties on sugar—a decision which will be welcomed particularly among the poorer classes. He has abolished the levies on cattle and sheep at a cost to the Exchequer of £95,500 a year, thus throwing a sop to the farming community. He has removed the import duty of five *per cent.* on newsprint, in view of the fact that, apparently, the native paper industry will not concern itself with this form of paper; and also has removed the ten *per cent.* duty on certain forms of imported glass, as well as a minor tax on imports of wool and wool waste, which constitute the raw materials of a native industry. In this way he has met in some degree the requirements of the industrialists. His most important concession, however, concerns income tax. Nobody really expected that there would be a reduction in the standard rate. In fact, after the British Chancellor's decision to add threepence to it many taxpayers in this country were afraid that Mr. MacEntee would follow suit. Not only has he not increased the rate, however—he has decided to increase the allowance for children from £50 to £60 for every child, thereby giving a measure of relief to some of the most deserving persons in the country.

While we admit that Mr. MacEntee's latest Budget does not justify any wild enthusiasm, and that we have our doubts concerning the orthodoxy of some of the methods which he employs to convert deficits into surpluses, we are glad to be able to congratulate him again on the results of the year's working. From the point of view of national finance, the Irish Free State is in a remarkably fortunate position. We may ignore for the time being the sums that are in dispute between Dublin and London; but, even if they should be taken into consideration and placed on the wrong side of the Free State's ledger, this country still would have the smallest *per capita* debt in Europe, if not in the world. Mr. MacEntee stated yesterday that on March 31st of the present year the *Saorstát's* total liabilities amounted to £56,927,000, against which sum there were off-setting assets of £29,060,000. The net amount of debt, therefore, was £27,867,000, which is substantially less than a single year's revenue. Doubtless some of the experts will argue that it is considerably larger; but it is quite certain that in comparison with the debts of other nations it is almost absurdly low. Furthermore, the last year showed a welcome buoyancy in revenue of almost all kinds. There was a noticeable increase in the yield of both income tax and sur-tax—income tax actually showed a rise of £340,000—and the receipts from the taxes on beer, spirits and betting also indicate marked improvements. The most notable event of the year, however, was the success of the Conversion Loan. This operation has saved the Exchequer an annual amount of £391,000, and the ease with which it was undertaken was proof positive of the stability of the national credit. On the whole, therefore, the taxpayers of the Free State, while they can claim legitimately to carry a heavier load of taxation than the citizens of almost any other country, may find some consolation in the fact that the financial position of their State is thoroughly sound. Mr. MacEntee was able to boast yesterday that there had been no recourse to inflation, and that there had been no tampering with the currency. When one remembers the gloomy forebodings of a few years back one will not grudge the Minister his satisfaction.

There is one aspect of the Budget on which many thousands of taxpayers will not see eye for eye with Mr. MacEntee. Once again he has increased the cost of social services. In order to cope with the menace of unemployment, the Minister has created a special fund of £2,500,000, which will be used to defray the cost of the current year's programme of public works of one kind and another. Local authorities naturally will bear a proportion of this expenditure, but when their contributions have been taken into account, a sum of £1,675,000 will remain to be provided by the Government. Mr. Hugo Flinn will be in charge of this fund. It seems strange that there should be any necessity for an additional fund of this kind at a time when all the official evidence points to increasing prosperity throughout the Free State; but there it is. Mr. MacEntee shares his political leader's social philosophy, and it might not be uncharitable to suggest that he also is forced to remember the figure of Mr. Norton in the division lobbies of the *Dáil*. His recital of the sums that have been spent by the *Fianna Fáil* administration on social services was most impressive—and from the taxpayer's point of view rather chastening. Since they came into power President de Valera and his Ministers have collected an additional sum of £3,883,000 in taxation; but they have spent an additional sum of £4,376,000 on social services. The cost of old age and widows' and orphans' pensions has increased by nearly a million pounds. Unemployment assistance and the like, which cost £514,000 in 1931-1932, now costs £2,164,000. Free milk, beef, and school meals used to cost the trifling sum of £25,500; now they cost £408,000, while under the heading of housing, relief schemes, education, etc., there has been a jump from £4,743,000 to £5,371,000. The cost of housing alone since *Fianna Fáil* came into office has been no less than £8,670,000, of which a substantial proportion has come out of the Exchequer. As we have said repeatedly, we do not believe that the Free State can afford all this expenditure on social services; but we realise that if the people demand such luxuries they must be ready to foot the bill. On this point Mr. MacEntee had some shrewd observations to make. When the tune is called the piper must be paid.

Women in the Church

We regret—and, we think, the Church of Ireland will regret—the decision which was taken at yesterday's meeting of the General Synod. As several speakers recalled, this was not the first occasion on which the Synod had been asked to approve the election of women to "the General and Diocesan Synods of the Church, and to certain offices of the Church." The very fact, however, that the question has been raised several times already shows how strongly public sentiment favours so desirable a reform. We have little patience with the arguments which were advanced against Sir John Keane's motion. That women are temperamentally unfit for Church office; that the atmosphere of the Synod House is unsuited to them; that they are creatures of an "inveterate pugnacity"; that the custom of Old Testament times is against their claim; that men would lose interest in the affairs of the Church if women were allowed to take part in them; that their admission would endanger the Church's Protestantism—the trivial or fantastic nature of these arguments is the best possible proof of the motion's soundness. As for the plea that "not one woman in a thousand is qualified to assist the Representative Church Body," is it not fair to reply that one man in a thousand also is not qualified? The only argument which really demands consideration is that there has been no widespread demand from the mass of active churchwomen; and that argument received its answer yesterday, both from Sir John Keane and from the Dean of Belfast. There never has been a widespread demand for any widening of women's sphere of action. Some women are definitely conservative—often, to use an objectionable phrase, "slave-minded"—while many others, though anxious for new rights and privileges, are unwilling to face the publicity of a reform campaign. All reforms have been effected by the zealous activity of a small band of women, aided by conscientious and far-seeing men; and no sooner has the ambition been realised than it has enjoyed the cordial support of their, apparently, Laodicean sisters. Why does the Synod shut its eyes to the colossal revolution which has taken place in women's outlook upon society? In our view, yesterday's motion ought to have been passed, if only because there are women—however few—whose enthusiasm for the Church is great enough to whet their desire for a share in its administration; and we believe, with the sponsors of the motion, that there is real danger in any further refusal. The Church of Ireland to-day is in a state of siege. It needs all the resources and all the zeal which it can command. If the loyalty of the young women, discouraged and humiliated by "obsolete and dishonouring restrictions" upon their status in its councils, is shaken, they will fall an easy prey to other influences, and the Church will stand a poor chance of success in its battle. It is a foolish and a wicked thing to blunt the edge of their enthusiasm by insistence on outworn doctrines of male superiority. Religion, as the Dean of Belfast observes too truly, needs all its friends; and the best friends, and still the most loyal members, of the Church of Ireland are its womankind.

A Census of Cyclists

With the official, if not the actual, arrival of summer office workers now have an opportunity to enjoy outdoor exercise after their day's work; and it seems that ever greater numbers of them have selected the bicycle as a means to obtain that recreation. The bicycle is cheap and convenient, and it is subject neither to driving licence nor compulsory insurance. It gives a new independence, and, quite possibly, new health to those who live in cities; and it encourages young men and women to eschew the cinema in favour of the open countryside. The bicycle, in fact, has brought unexpected happiness to thousands; but, unfortunately, it also has brought really dreadful dangers in its train. Anybody who can find the price of a secondhand machine is at liberty to join the flood of fast motor cars, omnibuses and heavy lorries that almost has submerged the highways. The cyclist may be a young child, with no conception whatsoever of a road-user's responsibilities, or else a person of advanced years, whose sight and hearing already have rendered him quite unfit to mingle in the perils of modern traffic. To obtain a driving licence the would-be motorists must comply with a number of regulations; yet the cyclist, who in this respect is entirely his own master, can be as great a danger to himself and to other road-users in the streets of a city as the most thoughtless motor driver. Although it is invidious to suggest curtailment of the pleasures of the poor, we believe that the time has come when some supervision must be exercised over the huge cycling population of the Irish Free State. Admittedly, there are very many cyclists who are courteous, thoughtful and careful; but they will have to suffer with their fellows—their fellows who, through ignorance or wilfulness, disregard every known canon of "safety first." A nominal tax, sufficient to pay for the administration of a bicycle licence scheme, might lessen the number of those cyclists who daily court suicide beneath the wheels of the motorist, who can do nothing to save them injury or death.

Theatre and State

Serious drama finds itself in a rather unhappy dilemma in more than one country. If, as in Great Britain, there is no help from the State, its public may be so small that the theatres cannot pay their way, and are forced either to go out of business or to turn to "popular" plays. On the other hand, the State may be only too ready to help. Bitter experience has warned the theatre that Government support is not always so welcome as it seems at first sight, and that it usually is made the excuse to enforce Government propaganda. The theatre, like other forms of art, can flourish only when it is allowed to go its own way without outside interference; but none of the countries which have taken it under official protection are content to let it alone. All have insisted on its "moral" and "instructional" values, and have made it into a weapon for advancing whatever State doctrine happens to be in fashion. Russia, the great exponent of this system, seems to be relaxing it at last; for her playwrights no longer are made to fill every drama with Bolshevist propaganda, and a certain freedom of thought has crept back to the Russian theatre. Germany, however, is anxious to get the fullest possible publicity for the Nazi idea, and is beginning to turn her eyes towards the stage. On the surface the State's intentions are admirable. It will contribute twelve million marks to encourage dramatic enterprise in Germany, and will establish new theatres in various parts of the country to cater for the masses. The stage, it is held, has lost touch with the people and the present times, and the Government's support is being given so that it can re-establish its contact. Such a plan would be welcome in any country; but the fact that it was revealed to Germany by Dr. Goebbels, the Minister for Propaganda, hints that it may be due to something more than love of art.

WEATHER FORECAST

General Inference.—A depression in mid-Atlantic is moving north-east quickly. Rain is probable in Ireland and Scotland, and occasional slight rain is not improbable over the Midlands and South-East England.

Ireland, all Districts.—Freshening south-west wind; fair at first; occasional rain later; average temperature.

Sea Passages.—Wind west, backing south-west and freshening; fair at first; rain probable later; visibility moderate or good; sea slight, becoming rather rough.

Dixon and Hempenstall Barometers and Thermometers.—12 Suffolk street, Dublin.—(Advt.)

DUBLIN WEATHER REPORT.

May	Bar.	Thermometer 9 p.m.	Max.	Min.	Grass Min.	Wind.	Rain m.m	Sun hours
6	29.736	49 8	52	46	47	—	5.7	0.2
7	29.928	52.1	54	49	49	—	trace	—
8	30.096	52.7	60	49	46	E.N.E.	—	3.2
9	30.101	53.9	57	44	45	—	—	7.3
10	30.112	54.6	61	45	40	—	—	12.3
11	30.051	53.9	61	51	50	N.W.	3.5	2.5
12	30.125	50.7	60	50	48	—	1.1	1.8

THE SUN.

	To-day.	To-morrow
Rises	5.29	5.27
Sets	9.15	9.17
Lighting-up Time	9.45	9.47

HIGH WATER AT DUBLIN.

Morning	4.25	5.35
Evening	4.56	6.16

AT OTHER PORTS.

	Morning.	Evening.
Belfast	3.51	4.43
Cork	10.40	11.16
Drogheda	4.13	4.44
Dundalk	4.10	4.41
Galway	10.34	10.54
Limerick	—	12. 4
Londonderry	1.12	2.15
Sligo	11.23	11.49
Waterford	11.41	—

To-day's Engagements on Page 4.

COURT AND PERSONAL

King Edward has announced his approval of the celebration of his birthday by the general wearing of buttonholes. No definite scheme for the buttonholes has yet been announced, but a meeting was held in London yesterday to discuss plans. The Earl of Dunmore, V.C., and Colonel Sir Victor Mackenzie have succeeded General Viscount Hampden and the Hon. Sir Harry Stonor as Lord and Groom-in-Waiting to His Majesty.

Yesterday Queen Mary paid a visit to the crypt of the Guild Hall, and spent a considerable time inspecting the exhibition of work shown by the members of Towers Guild.

When Queen Mary and the Duchess of York visited Canterbury on Monday they made a *détour* on their return journey, stopped at Cobham, and called on Dame Florence Rose, D.B.E., Dowager Countess of Darnley, with whom they remained to tea.

The Duchess of York has consented to attend the Women Helpers' Festival in connection with the coming-of-age celebrations of "Toc H." at the Crystal Palace in June.

The Princess of Piedmont has returned to Italy from East Africa, where she has been working in the war hospitals as a Red Cross nurse.

The Duke and Duchess of Sutherland have left London for Dunrobin Castle, Sutherland, but will return on Saturday. The Marquess and Marchioness of Huntly have returned to their London residence from Orton Lougueville. The Hon. Mrs. Ronald Greville is on her way back from Japan, and is expected in London on Friday. Lord and Lady Cranworth have returned from their trip to Australia and New Zealand, and are now in residence at Grundisburgh Hall, Suffolk. Lord and Lady Romilly, who have been staying in Ireland, left on Monday for London.

The Earl of Carrick is returning from the United States, and was expected at Plymouth yesterday. Mr. and Lady Jean Rankin are returning from Siam, and are expected in London to-morrow. Lady Alexandra Haig has arrived in Athens from her visit to Jerusalem, and will not return to London until the end of this month.

The christening of the infant son of Lord and Lady Willoughby de Eresby took place on Monday in Edenham Church, where no baptism of a member of the Willoughby family previously had taken place for over a century. The child, wearing the family christening robe, received the names Timothy Gilbert, being the seventh successive heir to receive the name Gilbert.

The engagement has been announced and the marriage will take place between Stanley Morgan, only son of the late H. S. Huet and Mrs. Huet, Ard-na-Chree, Foxrock, Co. Dublin, and Ursula Marguerite, only child of Hugh St. George Harpur and Mrs. Harpur, Thendara, Mount Anville, Dundrum, on June 19th at Taney Church, Dundrum, at 2.30.

The marriage has been arranged, and will shortly take place quietly, between Joseph Emée Migneron, of Fortwilliam, Ontario, Canada, and Ada, youngest daughter of the late Mr. and Mrs. F. A. Gordon, of 11 Spencer Villas, Glenageary, Co. Dublin.

The marriage arranged between Kenneth Edwin Lee Deale, Barrister-at-Law, 11 Effra road, Rathmines, and Sallie Byrne, 10 Frankfort avenue, Rathgar, will take place quietly on June 1st.

Doctor McArdle has left town for one week.

"Gardens." Jubilee Nurses' Pension Fund. To-day (Wednesday). Cork—Mrs. Hallinan, Ashbourne, Glounthane. Tea.

Dublin (3-6 p.m.)—John McCann, Esq., Simmonscourt Castle, Donnybrook. Tea. (Trams 8 and 9.) Lord Talbot de Malahide, Malahide Castle, Malahide. Tea. (Woods and Gardens. Primroses may be picked after 5.30 p.m.) Malahide 'bus to gate.

Wicklow (2-6 p.m.)—The Misses Wynne, Tigroney, Avoca. Hand-weaving at Old Woollen Mill.

Switzers have just received their complete delivery of Ladies' Summer Plaited Sandals (with medium and high heel) in a variety of attractive colours. Prices 19s. 6d. and 21s. per pair.

Holmes and Co., George's street—Newest Millinery, which includes smart and Inexpensive Hats for both Young Ladies and Matrons.

Walpoles May Sale. Special offer for this week. Many Bargains in Children's, Maids' and Girls' Cotton Frocks and Shorts. Also a remarkable variety at low prices of Summer Suits for small boys—Summer Socks and Vests. A personal inspection will convince you of the amazing values.—Walpoles, Suffolk street, Dublin.

Walpoles announce a Special Sale of White Cotton Underclothing on to-day (Wednesday), Thursday and Friday. This Underwear includes many Hand-made Nightdresses with high necks and long sleeves, both women's and outsizes. There is still a big demand for this White Underwear, and this offers a rare opportunity to secure marvellous Bargains. Also Ladies' Locknit Directoire Knickerr at 2s. 6d. each. A visit will be well worth your while.—Walpoles, Suffolk street, Dublin.

Miss Doran, 51c Dawson street, will have a special show in her Salons to-day (Wednesday) and during the week of the Latest Bridal Frocks and Wedding Ensembles, Chic Bridesmaids' Dresses, Travelling Kits, Fur Coats, etc. Prices moderate and personal attention given to all orders.

Chancellor, 7 Grafton st.—Old Gold and Silver Purchased for Cash.

Charming selection of Suitings and Knitwear now showing at G. P. Mumford, 18 Suffolk street, Dublin.

Two-piece in

NO BUDGET SENSATIONS OR SHOCKS

A Farthing Off Sugar

INCOME TAX RELIEF FOR FAMILIES

Blow to "Cine-Variety"

MYSTERY OF "WHAT MIGHT HAVE BEEN"

MR. SEAN MacENTEE, the Irish Free State Minister for Finance, yesterday introduced his fifth Budget in Dail Eireann. It was completely lacking in sensations, surprises and shocks. Seldom has the Dail listened to a longer Budget speech, or to one so disappointingly undramatic.

The reliefs for the taxpayer announced by Mr. MacEntee are small and unimportant, but, as the new penalties also are small and unimportant, the popular view of the Budget may be that "it might have been a lot worse."

The following are the principal points:—

A farthing per pound off sugar, both Customs and Excise—that is to say, off sugar imported and sugar manufactured in the Irish Free State;

The levy on cattle and sheep to be abolished from 1st August;

Income tax allowance for children increased from £50 to £60 for each child;

Allowance in income tax assessments for wear and tear of plant and machinery used in professions;

The 5 per cent. Customs duty on unprinted paper removed from newsprint;

The 10 per cent. Customs duty on glass sheets and strips removed, and

The 10s. per cent al duty on wool and wool waste, other than flock, removed.

Amendments are to be made in entertainment tax, principally with a view to removing awkward features in the schedule introduced last year, and facilitating the issuing of 8d. and 1s. tickets. Entertainment tax also is to be removed from two indoor sports—fencing and table tennis.

Changes also are to be made in the entertainment tax regulations for theatres specialising in "cine-variety" where there are bars for the use of patrons. To escape the tax it will now be necessary for the "personal" performance to constitute 75 per cent. of the programme. Where the "personal" performance constitutes 50 per cent., however, only half the usual rate of taxation will be payable.

These changes in entertainment tax will come into force on 1st July.

WHAT MIGHT HAVE BEEN?

Mr. MacEntee twice made reference in his speech to taxation reliefs that "might have been" had it not been for the abolition of the coal duty and the reduction of the levy on cattle and sheep. These, he explained, had cost the Exchequer £582,000, and "forestalled an alternative remission of taxation which would, in the normal course, have been made in the present Budget."

There are a number of small, but unpleasant, shocks in one of the financial resolutions which Mr. MacEntee apparently did not think worth mentioning in his speech—duty at the rate of 50 per cent. on typewriter ribbons, and at various other almost prohibitive rates on wooden and soft toys, household goods, tennis balls, articles of cast iron, and several other products.

The Minister's speech, which is fully reported in page 5, included references to the increased use of beer, spirits and tobacco; the intention to tighten up the income, property and profits tax, and the decline in the revenue from the hospitals' sweepstakes.

VIEWS ON THE BUDGET

DISAPPOINTMENT OF THE LICENSED TRADE

THEATRE MANAGER INTERVIEWED: BUTCHERS AND CATTLE LEVY

MR. C. E. REDDIN, Dublin, Chairman of the Licensed Grocers' and Vintners' Association, interviewed by a representative of the *Irish Times*, said: "The Budget will be received, not alone with disappointment, but with a great deal of resentment. The licensed trades feel that with a revenue now of something like seven millions more than in the last year of the outgoing administration, they are a section of the community which the Minister might have taken into consideration.

"The Minister seemed rather jubilant at the fact that the duty yield on home-brewed beer gave him £86,000 more than in 1934-35. He also informed the Dail with a flourish that the Customs duties on imported beer was almost a record at £225,000. But the Minister did not tell the Dail that the combined yield of these two duties was £448,000 less than in 1930-'31.

"He likewise made great play," continued Mr. Reddin, "with the fact that home-distilled spirits showed an upward tendency for the first time since 1928-'29, and yielded £1,732,000. Again the Minister made no reference to the fact that at that figure it was £655,000 less than in 1928-'29.

"The fact that the Minister did not see his way to grant some relief in the licence duties out of the reserves at his hand will cause a great deal of dissatisfaction throughout the retail trade," commented Mr. Reddin. "The validity of the basis upon which the trade rests its claim is the same as that of the English trade, which has been admitted by the English Chancellor of the Exchequer to be perfectly reasonable."

"IMPOSSIBLE POSITION"

In connection with the revived entertainment tax, Mr. Lorcan Bourke, manager of the Queen's Theatre, said that in order to avoid the tax the management of the Queen's would be obliged to run a five hours' show if they included a picture occupying one and a half hours.

"The position from the point of view of a cine-variety show is impossible," he said. "We are at present running three times daily a live show, equivalent in time to any twice nightly music-hall show. In addition, we run a picture in between in order to give the artistes breathing time between the shows.

"The direct effect of the tax on us is that it is going to make the difference between profit and loss, as the show could not be carried on economically under such conditions as imposed by the duty.

"The Queen's Theatre," he said, "had never been a success until the introduction of cine-variety shows.

"The matter will have to be very carefully considered, and it may result in the discontinuance of the cine-variety shows. This would have very far-reaching effects, as it would mean a reduction of staffs."

Mr. Bourke added that the duty only affected two theatres, and he considered it very unfair to single out two houses in the city by the imposition of such a duty.

Mr. W. Findlater, of Messrs. Alex. Findlater and Sons, Ltd., Dublin, speaking of the reduction in the duty on sugar, said that it would have the effect of reducing the price by one farthing per lb. —the amount of the reduction of the duty.

THE CATTLE LEVY

"The abolition of the levy on cattle and sheep will not in any way relieve the difficulties of the farmers or assist the public, because the levy is so small that it will not permit the victualling trade to give to the public a reduction in the existing price of meat."

This statement was made to an *Irish Times* representative by the owner of one of the leading city victualling establishments.

The levy, he said, will mean a reduction of 10s. per beast, but at the present prices this will not leave any margin for a reduction in prices to the public. Since the levy on cattle was introduced last year the cost, more or less, was borne by the butchers and not transferred to the public.

"Beef and mutton has steadily increased in prices during the past three months," he said, "but there has been no increase made in prices to the public, with the result that retail butchers are actually losing money. It would be far better if the price of meat could be increased so as to give the farmers a better price for their cattle.

FARMERS LOSING

"At present prices," he added, "farmers are not getting near the value of their stock, and in my opinion it would be far more beneficial if the Government placed a good levy on cattle and gave it to the farmers so as to enable them to rear their stock and dispose of it at a profit. Meat is altogether too cheap, and until it is increased the farmers must suffer."

The matter, he said, would be discussed by the trade at an early date, but he did not hold out any hope for a reduction in the price of meat to the public.

Another leading butcher said that such a levy should never have been introduced. It was useless from the very start, he said.

"As far as I see," he added, "the levy went to pay the salaries of inspectors whose duty was to see that butchers paid the levy on every beast killed, but the public got no redress."

"GOOD NEWS"

Commenting on the substantial increase in the duty on imports of certain components of refrigerators, Mr. Oswald Jamison, managing director of Oswald and H. Jamison, Ltd., Dublin, said:—

"This is very good news. We have striven for years to build up an efficient refrigerator manufacturing business in the Saorstat. We now have a factory and sales service employing a hundred or more hands, and we are paying out more than £22,000 a year in wages, salaries and commission.

"We are now manufacturing two-thirds of the component parts of our refrigerators —except household cabinets—and this increase in the duty on imported parts will help us to develop the business under adequate safeguard."

MR. MACENTEE ON THE WIRELESS

"A GOOD BUDGET"

A review of the Budget was made in a talk broadcast by the Minister for Finance from the Dublin Radio Station last night.

Mr. MacEntee said that he hoped that, if the position was examined impartially and without prejudice, it would be seen that while this feature or that did not appeal, nevertheless, taking it all in all, it was a good Budget. When making the Budget last year the most careful thought showed that it would not be safe to allow for a total revenue from all sources of more than £29,386,000. What happened? The money came pouring into the Exchequer until the total receipts rose to £30,601,620. Over £1,000,000 of that came from motor vehicles duties and over £5,500,000 from non-tax revenue—*i.e.*, revenue from the Post Office, Currency Commission, Government investments and so on.

The present Budget was based on that of the preceding year, and so backwards to the Budget of 1931-32, the Budget immediately preceding the signal change in our agricultural and industrial policies produced by the advent of the Fianna Fail Government. The change produced its own difficulties, and these had to be surmounted before the new programme could justify itself. That it had justified itself, continued the Minister, not even their critics ventured now to deny. Last year's Budget was proof of its success. It had also placed at the Government's disposal the resources with which to attack the most urgent problem that confronts organised communities everywhere —the problem of unemployment. That problem was more general and terrible in other countries; nevertheless, an attempt had to be made here to grapple with it, because it was a canker which manifested itself in the physical and moral deterioration of what should be the staunchest element of the whole community—the producers and workers.

A striking feature of the Budget was the formulation of a definite programme to deal with unemployment, coupled with the fact that for that purpose the Government was setting up an Unemployment Fund of £1,675,000 without, on the balance, increasing taxation.

Having referred to various concessions, he said that to reduce taxation was a record of which the Government could be proud, and of which they were proud, not because any merit or credit attached to them individually, but because it showed what could be done by Irishmen in Ireland, provided that they based their policy on a truly national foundation.

The Philosophy of Mr. MacEntee

Higher Standards of Living

Greater Opportunities for Development

Promised Attack on Unemployment

By Our Special Representative.

"ALONE, I suppose, among the sons of Adam, yearly I must discipline myself to the reading of what the critics said about the Budget of the preceding year. I make no merry carnival of that tedious task, for I can assure the House that there is no more joy to be found in the Book of Lamentations. My toil fulfilled, however, it is a relief to pass from that realm of dark foreboding to the real and factual world." Mr. MacEntee passing to the real and factual world, found it sparsely populated. The centre seats in the public gallery were fairly full; but those round the sides of the House showed numerous bare patches. The Opposition numbered about twenty members, only three of whom occupied the front bench. In the Press gallery there was peace and quiet, and there were no outside or foreign correspondents to be seen. Beside Mr. MacEntee sat the President, whose return had occasioned not the smallest ceremony. Mr. de Valera looked healthier and stronger than he has for many a month. One scarcely noticed his faintly tinted spectacles. We might have been there for a debate on the Insurance Bill.

A BUDGET INDEX

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"A MODEST CLAIM"

Mr. MacEntee, in the real and factual world, had abandoned that jovial touch which makes his supporters laugh outright, and which makes the Opposition lean their heads more heavily upon their hands. He was giving a convincing *résumé* of his successful year. In his satisfaction he smiled gleefully at the party opposite. They stared back gloomily; but most of them emitted a mocking bark of laughter when Mr. MacEntee said: . . . "some part of the economic recovery must be ascribed to the new agricultural and industrial policies which, under the leadership of the present Government, our people have adopted. A modest claim, which, I think, no one can gainsay."

Now he came to the Excise duties—a subject ever fruitful of terrible jokes; but this year Mr. MacEntee held himself rigorously in check. Probably because he had so many hard knocks for the Opposition to come—he would enjoy himself whatever happened. Observing merely that a deputy had made a "staggering" —you get the association of ideas—attack upon the Government when he said "we were driving the people to drink," Mr. MacEntee then showed how more beer, wines and spirits had been consumed last year than in any recent period. The people of the Free State also were spending more money on tobacco, betting, petrol and wireless licences, and they were spending more money because they had more money to spend. Mr. de Valera was smiling blandly. The Opposition, as if Mr. MacEntee had never existed, were making tense calculations in small groups of two and three.

FROM SUGAR TO TOBACCO

Sugar. Mr. MacEntee, observing that Northern Ireland imported all her requirements in this direction, put a question to the House. "Are we," he asked, "prepared to throw our beet fields back into pasture and leave the factories to the rats and the moss?" An inaudible comment was made in the Opposition third bench, but it probably dealt with the rats and the moss. It was now about 3.30, and the Budget speech had been in progress fifteen minutes. The House already was restive. One or two deputies came in and out. The public gallery was a murmur of conversation. Mr. MacEntee was reading almost carelessly, occasionally rubbing his left eye, looking continually around the Chamber. He said that, in view of the profits derived from tobacco, tobacco should be described, not as a weed, but as a mint; and so depressed was the assembly that nobody cried out.

At 4.5. "Now we come to the current year." Mr. MacEntee paused to gather the attention of the House; but Deputies McGilligan and Mulcahy were making animated calculations from a pile of private documents; Deputies Cosgrave and O'Sullivan were taking notes, apparently, from the book of estimates, and the Government Party seemed bored and restless. Nobody appeared to be expecting sensational revelations, but it is true that there arose a general stir when Mr. MacEntee began to deal with the surplus. Who would get a present?

THE JOYS TO COME

"The surplus." Mr. MacEntee made another of his dramatic pauses, but this time he was unable to restrain himself, and hurried on to tell the people of the joys to come. The sugar reduction, the grant to young parents, the duty on newsprint, the reduction in the cinema tax, etc. . . . he recited these blessings with that appearance of divine benevolence which can be approached only by a Finance Minister who has a little something in hand. Deputy Donnelly was in transports of delight. He is the Government election agent.

Then as deputies and spectators rose hurriedly from their seats, Mr. MacEntee began his finale. "We are meeting the needs of all our services . . . we have planned for a comprehensive attack on the problem of unemployment . . . no recourse to inflation and no tampering with the currency." After nearly 110 minutes Mr. MacEntee's voice was becoming harsh and jerky; but, to judge by the victorious smiles on the faces of the Government, he had done his work well. ". . . the people will be afforded not merely higher standards of living, but greater opportunities for spiritual and cultural development. It is with that philosophy that I have taken my part in framing this Budget." Mr. MacEntee sat down, and Fine Gael members hastened to obtain copies of the speech from the ushers—all afire to get going.

A Paris telegram says:—Carl Theodore Drucke, a thirty years old German, who admitted that he had earned £20 a month from the Gestapo (German secret police) to carry on spying in France, was yesterday sentenced by the Paris Courts to three years' imprisonment and ten years' banishment from the district. He was also fined 2,000 francs.

Mr. Sean MacEntee.

TWO ARRESTS IN CLONMEL

EARLY MORNING RAIDS

GARAGES SEARCHED FOR ARMS

FOLLOWING raids by parties of Guards and detectives yesterday morning, two young men—Michael Conway, Mary street, Clonmel, and Edward Carrigan, Grange, Knocklofty, Clonmel—were arrested and removed under escort.

The raids were carried out simultaneously before 8 a.m. The Clonmel party of Guards and detectives were under Superintendent Feore and Detective Sergeant Murphy, and the arrest of Carrigan was effected by Guards under Superintendent Moore.

Subsequently the garages of Messrs. Maher and D. P. Wallace, Clonmel, were searched by Guards acting on a search order under the Firearms Act. It is not known if the searches yielded anything.

On inquiry at the Clonmel Garda Station it was ascertained that neither of the young men was detained there, and further inquiries failed to elicit the destination to which they were taken.

Conway, who is an employé in Messrs. Maher's garage, was charged before the Military Tribunal last year for being in possession of ammunition, and sentenced to three months' imprisonment. He was released shortly before Christmas. Carrigan, who is employed at home on his farm, has been identified with the Republican movement, and his brother is an employé at Mr. Wallace's garage.

THE DUNGARVAN MURDER

TWO MEN TAKEN TO WATERFORD

Two men whose identity has not been revealed have been apprehended by the Civic Guards in connection with the shooting of John Egan, a former member of the Irish Republican Army, in Dungarvan on April 26th.

Egan, who was an unemployed man, aged 24, was returning home from a dance on Sunday night when he was shot by men in a motor car as he stood virtually on the steps of the Presbytery. His mother saw the shooting.

At the inquest Superintendent Walsh made an appeal to the public to assist in tracking down the culprits, and since the occurrence there has been widespread police activity in the Counties of Cork and Waterford.

The two men arrested were yesterday removed to Waterford City in the custody of armed Guards, but the authorities refused all information about the matter.

FROM "THE TIMES"

(BY SPECIAL ARRANGEMENT.)

THE IMMEDIATE TASK

The Times observes in a leading article to-day:—The League Council were clearly right in yesterday's decision to adjourn for a month their discussion on the situation in Abyssinia. This is essentially one of those cases when there is wisdom, and not weakness, in postponement. The new French Government will not take office till June, and its attitude must have an important influence on the future action of the League. Notwithstanding the admirably correct relations which have been established between the outgoing Cabinet and the men who will succeed it, there is everything to be said for waiting till the latter can speak for themselves. Nor is there any longer the very smallest reason for acting in a hurry. The Italians have announced that the war is over, and they may be right. What is happening in the country districts is still obscure, but there seems to be little prospect of effective armed resistance to the Italian armies in the large tracts of Abyssinia which they have not yet over-run. The withdrawal of the Emperor, who had borne a superhuman burden to the breaking-point, was probably decisive, so far as organised operations were concerned, in a country which had no other national leader. If action by the League could reverse these events, which had long become inevitable, then, indeed, there might be some case for rapid decisions. As things are they would merely be a symptom of panic and despair.

That is the real answer to the two vociferous schools of thought in this country, which call, on the one hand, for new and sterner action again Italy to be taken forthwith by the League, and, on the other hand, for losing no time in grasping the hand of the conqueror.

The practical conclusion is that, adds *The Times*, while nothing is to be gained —and some valuable ground might be lost—by any attempt for the present to enlarge "sanctions," it would be a profound mistake to be in any hurry to reverse the present self-denying ordinance. On this point also the League Council took the right decision yesterday. For the moment there is nothing further to be done so far as Italy is concerned. Let her face her own troubles, which will be neither few nor small, without mere pinpricks, and certainly without assistance; and let the other nations—which have really no more reason for "humiliation" than the householder who fails to prevent an unexpected burglary—face in common the larger problems where some progress is immediately possible. That is the true beginning of a stronger and reconstructed League. In particular, let this country make use of the interval to press ahead with the negotiations, as they are now becoming, for a firm understanding with and between France and Germany.

"ITALY'S GRAVE STEP"

MR. EDEN AT LEAGUE COUNCIL

PROPOSAL TO GO ON WITH SANCTIONS

ABYSSINIAN DELEGATE'S PLEA

Press Association War Special.

GENEVA, Tuesday.

THE League Council met in public this evening to discuss "Item 18"—the Abyssinian dispute. At the outset Mr. Eden, who presided, proposed a resolution that the discussion be adjourned until June 15, and that meantime there should be no relaxation of sanctions. The resolution referred to "grave new steps" which had been taken by Italy.

Mr. Eden said: "Discussions having taken place between the members of the Council on the Italo-Ethiopian dispute, I have the honour to lay, on their behalf, this present resolution before the Council."

THE RESOLUTION

The resolution reads: "The Council, having met to consider the dispute between Italy and Ethiopia, recalls the conclusions reached and the decisions taken in this matter in the League of Nations since October 3, 1935, is of the opinion that further time is necessary to permit its members to consider the situation created by the grave new steps taken by the Italian Government, and decides to resume its deliberations on this subject on June 15;

"And considers that, in the meantime, there is no cause for modifying the measures previously adopted in collaboration by the members of the League."

AN APPEAL

The Abyssinian delegate, Mr. Wolde Mariam, in a statement made to the Council by his secretary, said: "On behalf of the Abyssinian Government, I request the Council to condemn vigorously the new policy of the Italian Government, which is a claim to suppress by violence the Abyssinian nation. I appeal to the Council to apply, at last, in all its force, Article 16 (sanctions), so that all States, weak and strong, may be reassured against the unscrupulous actions of a neighbouring Power.

"This is a tragic moment for Abyssinia. On the resolution voted to-day by the Council depends, not only the future of the League, but its very existence."

RESERVATIONS

M. Luiz, Guinazu, the Argentine representative, said that he wished to make a reservation on account of the adjournment of the question.

The Chilean delegate said that he would abstain from voting, because he thought there was no object in continuing to apply sanctions, seeing that the war was finished.

The Ecuadorian representative said that he could not subscribe to the last part regarding the maintenance of sanctions.

Mr. Eden then said that with these reservations the resolution expressed the view of the Council as a whole, and would be considered adopted.

The meeting then closed.

Baron Aloisi and the other members of the Italian delegation left Geneva this afternoon for Milan at 4.42, amid cheers and cries of "Viva il Duce" from a large crowd of Italian League officials, and members of the Italian colony in Geneva. A strong police guard had been mounted on the platform and outside the station.

NO SURPRISE IN ITALY

A Rome telegram says:—Official circles here have no comment to make, at the moment, on the withdrawal of the Italian delegation from Geneva. The news appears in the papers here without comment, save for the remarks of the Geneva correspondents.

ANNEXATION

From Reuter's Correspondent.

WASHINGTON, Tuesday.

Signor Rosso, the Italian Ambassador, to-day called on Mr. Cordell Hull, the Secretary of State, and formally notified him of Italy's annexation of Abyssinia.

Signor Grandi, the Italian Ambassador, drove to the Foreign Office yesterday, and was shown to the room of Sir Lancelot Oliphant, who saw him in the absence through indisposition of Sir Robert Vansittart, the Permanent Under-Secretary. Signor Grandi and Sir Lancelot were in conversation for only ten minutes.

The Press Association learns that Signor Grandi handed to Sir Lancelot a document containing the text of Mussolini's decree annexing Abyssinia.

COMMONS QUESTIONS

Mr. Geoffrey Mander (Liberal) asked the Secretary for Foreign Affairs in the House of Commons if he would state the precise terms of the agreement signed by the Emperor of Abyssinia before leaving French territory, limiting his freedom of political action in Palestine.

Mr. Baldwin, who replied, said that His Majesty's Government at no time contemplated asking the Emperor to sign any such agreement in return for the offer of a passage in H.M.S. Enterprise from Jibuti to Palestine. He had already explained that the offer of this passage was an act of courtesy to the Emperor, and was made in accordance with a message conveyed to His Majesty's Minister at Addis Ababa that His Majesty desired to proceed with his family to Palestine.

Mr. Garro-Jones asked whether the Imperial Ethiopian Minister in London was still recognised as the accredited representative of his country, and whether His Majesty's Government recognised the authority of the Ethiopian Ministers outside Addis Ababa from whom the London Minister derived his credentials.

Mr. Baldwin—The answer to the first part of the question is yes. I would point out that the Minister derives his authority from the Emperor.

A Rome telegram says:—All Italian diplomatic representatives were instructed last night to inform the Governments to which they are accredited of the annexation of Abyssinia, and the appointment of the King as Emperor.

CORK DOCKERS' STRIKE

Casual dockers in Cork yesterday refused to work as a protest against the working of the Unemployment Assistance Act and its application to their particular employment. They also refuse to pay further contributions to the Unemployment Insurance Fund.

NO LAY OFFICE FOR WOMEN

SYNOD REJECTS PROPOSAL

SIR JOHN KEANE'S PLEA

DEAN OF BELFAST SEEKS JUSTICE

THE Synod of the Church of Ireland, meeting in the Synod Hall, Christchurch place, Dublin, yesterday, refused to permit women to hold lay offices in the Church and its administration.

The Most Rev. Dr. Gregg, Archbishop of Dublin, presided.

The hall was crowded for the debate, and every available seat was occupied, a number of members being content to stand in the aisles or lean against the walls. The public galleries were also crowded, a large percentage of the listeners being women.

After a debate lasting three hours the bill was lost on the following vote:—

Against—Clerical, 77; lay, 159.

For—Clerical, 94; lay, 70.

The matter arose when Sir John Keane, Bart., moved the second reading of the bill, which was to discuss whether "women should be capable of being elected to the General and Diocesan Synods of the Church and to certain offices of the Church."

Sir John Keane, Bart., moving the second reading of the bill, said that when he undertook to bring it forward he had talked on the matter with a high dignitary of the Church of England. That person was astonished that they in Ireland were in their present position, and had failed to put into force the resolution of the Lambeth Conference of 1920, a resolution which, he understood, had been adopted by almost all the Anglican Churches. Sir John said he made no apology for appearing before the Synod to sponsor such a measure. There was, he said, an increasing body of public opinion in favour of its provisions.

Referring to the Synod, he said that he was aware that some of the members had already made up their minds, and it was no use appealing to them. "I am appealing to those," he said, "who have an open mind, who realise their responsibilities, and are prepared to listen to my case."

THE OXFORD GROUP

Sir John referred to the objections to the bill, one of them being that women were temperamentally unfit to take part in the government of the Church. The youth of to-day regarded both sexes as equal, and it was essential that the Church should keep in sympathy with the opinions of youth, who would eventually carry on the work. This attitude, which was incomprehensible to them, would undoubtedly drive them away from the Church into movements like the Oxford Group, which were becoming a serious menace.

It had also been said that women were guilty of "inveterate pugnacity." That, in his opinion, was no serious contribution in the matter, and was not justified by general experience. It was also said that the atmosphere of the House was unsuited to women. How could that argument be maintained, or even the argument that they would effeminate the Church? So far as Biblical authority was concerned, he thought they might well declare a truce, having regard to the many quotations that could be advanced on both sides.

DEAN OF BELFAST

The Very Rev. W. S. Kerr, Dean of Belfast, who supported the bill, said that the women who asked for the removal of the vetoes which shut them out from the lay offices of the Church were determined not to cease coming to the Synod until justice was done to them. Their importunity was not vexatious obstinacy. If it were only that, they would not have the championship of the men who supported their cause. This bill was brought in again and again because of the profound conviction that it was right and reasonable. "We feel," he said, "that our Church is not acting as it should so long as it refuses to grant their request. We believe that the intrinsic justice of the appeal is bound to be recognised sooner or later by the good sense and love of fair play of the General Synod."

This was their main ground. They could not desist from asking their Church to remove from her statutes obsolete and dishonouring restrictions. Why should women be stigmatised as unfit to take part with men in the councils of the Church? Did not such restrictions belong to a past age when women were accounted inferior creatures? How foolish this was in the light of the place that women had proved themselves worthy of in secular affairs. Was it not time, he asked, that they realised the revolution that had taken place in the position of women? In practically every path of life they had been emancipated, and had shown their capacity for high positions and responsibilities in every branch of public life.

LOYAL AND UNTIRING

Why should the Church of Christ be the last place to acknowledge the removal of the old badge of inferiority; why should it perpetuate a state of things that was not warranted by the facts of life? The Church should have been in the forefront in welcoming the new fitness of women to wider service, for that was the basis of the agitation—that women might be allowed to serve the Church as they were now capable of doing. Had she not always been illustrious in her service since the time when Christ said of a woman: "She hath done what she could." From the first Easter morning they had been loyal and untiring in serving the Church. There could not be a parish represented at the Synod that had not a record of the noble service of women. There was something distressing, even shocking, in the Church persisting in treating women as if they were still an uneducated chattel, a drudge, unfit for offices where brains or judgment were required.

At the present time religion needed all its friends. Is there no risk, he asked, of alienating those who have been its chief supporters? The younger women were moving in an atmosphere of influences not friendly to religion, and it would be disastrous if the Church's persistence in the delusion of the inferiority of their sex caused resentment.

Honest delusion, however foolish, could

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...and again ...hat certain ..., for the ... debarred ...nted. He ... woman, ...was proud ...in Parlia- ...ed by the ... a member of the local Board of Patronage.

PROVED UNFOUNDED

What are the reasons urged against the bill? he asked. It was said that men would cease to be interested in Synods if women were elected. For years that argument was urged in the Synod against allowing women to be vestry members, but it had proved to be unfounded. It had far less plausibility regarding Synods, when about 200 members of this body did not attend.

It was also said that the majority of active Church women had not been publicly shown to be in favour of the bill, but how could they be shown? Was a plebiscite of active Church women to be taken, and how were such women to be defined? The Synod did not require anythink like that before withdrawing the bar to vestries. What was certain was that large numbers of the best and most well-disposed women felt the vetoes on their usefulness to be an intolerable injustice. Like men, he said, some excellent women are content with things as they are, but in that they are not representative. Every advance, such as opening higher education to women, giving them the franchise, had as opponents women of conservative minds. If only fifty or five hundred demand this privilege, so long as it is right in itself, we should hearten them, but thousands demand it. Finally, said the Dean, it was feared that the passing of the bill would endanger the Protestantism of the Church. That fear, he maintained, was an insult to the staunch women of the Church of Ireland. If the Protestant basis of the Church was ever in danger, then the women would be its staunchest defenders. One of the ladies most prominent in the movement for reform was formerly head of the Orangewomen of Ireland. Jenny Geddes was not a lukewarm Protestant. Such a plea showed gross ignorance of the spirit of the women of the Church.

NOTORIOUS FOR STRIFE

Opposing the bill, Senator John Bagwell said that on the last discussion it had been before the Synod in a different form, and had been rejected in no uncertain manner. His first reason for opposing it was on the grounds of the nature of the work performed by the bodies, to membership of which it was proposed to admit women. There was not one woman in a thousand, he said, qualified to assist the Representative Church Body in its work. Pointing out that Synods were not Select Vestries, he referred to the nature of the work carried out by the Synod. It legislated, he said, and vestries did not. It administrated the laws made by itself. Referring to the "inveterate pugnacity" of women, Senator Bagwell said, amidst laughter, that women's meetings were notorious for strife. If the bill were passed, the women who desired to be elected to those bodies would not be representative of the great body of women church-workers—(Hear, hear)—and there would, with their admittance, be a tendency on the part of the men to "drop out."

The Rev. J. Browne, of Newtownforbes, said that the suggestion that men would "drop out" was unwarranted. "We are always ready to give women the opportunity of teaching in the schools, singing in choirs, and carrying on church organisation in general," he said; "yet you do not want them to have a say in the choice of their minister, on the grounds that they might prefer an empty-headed Adonis to a full-blooded Demosthenes."

THE DIPLOMATIC SERVICE

Sir Robert Kennedy, K.C.M.G., opposing the bill, said that women had been refused admission into the Diplomatic Service. Having rejected the bill five times, they were being asked to consider the matter as if it had never been raised before.

Judge Thompson, Recorder of Belfast, supported the bill, and said that fear and prejudice were behind the opposition to the bill, which was a just measure. They prided themselves on belonging to a Church which was self-governing. It was a mockery when they left out of the Church's affairs what were their most prominent workers in many cases. The bill was in the highest interests of the Church.

Mr. J. Leech said that they were told that was a claim for equality, and that it was the same as women's entry into secular positions. That had no bearing whatsoever on the Church; for the problem they were discussing was a spiritual matter. Their opposition to the bill did not represent a stigma on women, and did not suggest that they were inferior. They believed, however, that women had their own place. If it was a question of equality, why did not women work in coal mines and in smelting works, or man their ships?

At this stage there were shouts of "Vote" from all parts of the hall.

The Archdeacon of Armagh (the Ven. Lockett Forde) said that if women were allowed into their vestries there would be an atmosphere of greater calm at their meetings.

Mr. F. B. Barton said that the bill would not make the least difference to the effectiveness of the Church.

The Chairman put the motion, and declared that it was defeated. A division was challenged, and resulted as stated above.

DR. RUXTON EXECUTED

Dr. Buck Ruxton, sentenced to death for the murder of his wife, Isabella, was executed at Strangeways Jail, Manchester, yesterday.

Mrs. Van der Elst, the wealthy woman who has been conducting a campaign against capital punishment for some time, appeared outside the prison, accompanied by loud-speaker vans, an hour before the time of the execution, and began to protest against the continuance of the death penalty.

She met with a hostile reception from a large crowd, and many women demonstrated against her. Shouts and jeers drowned her voice, and police had to escort her car through the streets. At one time batons were drawn.

Later Mrs. Van der Elst appeared at the Manchester Police Court, and was remanded until next Wednesday week on her own recognisances of £20. The charges include obstruction, not moving her motor car when requested to do so, and acting in a manner whereby a breach of the peace might be caused.

CATHOLIC PRESS EXHIBITION

FROM REUTER'S CORRESPONDENT.

VATICAN CITY, Tuesday.

An exhibition of the Catholic Press of the world, in which forty-five nations are participating, was inaugurated to-day by His Holiness Pope Pius XI. in the presence of the Cardinals and members of the Diplomatic Corps. The Pope concluded his address by referring to the coincidence of the exhibition with the happy circumstances in which "people near and dear to us celebrate a peace which, it is hoped, will be the prelude to a general peace."

The English Catholic Press is well represented at the Press exhibition. The only European countries not participating are Germany and Russia.

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THE GENERAL SYNOD

FAILURE OF THE LEAGUE

DUTY OF PUBLIC WORSHIP

HISTORY IN PRIMARY SCHOOLS

THE DISFRANCHISED UNIVERSITIES

THE future of the League of Nations, the decline in attendances at the churches, and the death of King George V. were among the matters touched on by the Archbishop of Dublin, who (in the absence of the Primate, who is attending the centenary celebrations of the Australian Church) presided at the opening session of the General Synod Hall, Christchurch place, Dublin, Synod Hall, Christ Church place, Dublin, yesterday.

In the course of his address Dr. Gregg said:—It would be difficult to avoid all reference in the lamentable *débâcle* in the proceedings of the League of Nations. Now that the Italo-Abyssinian conflict is over we are face to face with a general stocktaking in international affairs, and particularly in connection with the League. I am sure that all who welcomed the inauguration of the League with our hopes and prayers must have felt bitter disappointment at its failure first to prevent this unhappy conflict, and second to bring it to an early end; disappointment also at the paradoxical fact that one member nation can violate the compact and attack another member nation, while the remaining members of the League keep the ring and provide the aggressor with a clear field for his operations against his victim.

But we must not allow disappointment to make us unreasonable. . . An idealist scheme of this kind demands idealists for its implementation. It demands also that concrete facts shall be as amenable to treatment as the well-intentioned abstractions which provide its originators with such ample material. But this is exactly what cannot be secured, and we find that the entire place of collective international action in the event of war-like aggression is shipwrecked on the rock of national self-interest: *Salus reipublicæ suprema lex.* The nation does not look beyond itself, and the nation is its own supreme judge in its own cause. And so, when trouble arises, the realists take command, and the idealists must give way.

Nationalism is the most irresistible factor in world politics to-day, and it is because the principle underlying the League was the fiction that the nations were ready to bind themselves in all events to an international compact whose sovereignity should be as coercive for the nation as that of the State is for the individual; and, further, because the nations of Europe, let alone those of the world at large, are not yet morally ripe for such extensive mutual accommodation, the League is for the moment discredited.

THE LEAGUE'S POSITION

Collective security asks for sacrifices which the nations are not ready to make. . . . Very likely playing for safety is a short-sighted policy, but democracies cannot be governed, as can countries organised under dictators, and democracies tend to live from hand to mouth. Long-range policies make small appeal. The League is too valuable to be dispensed with. But it must be reconstructed without delay, and, for the present, on less ambitious and less exacting lines. . . . As it was with prohibition in America, so is it with the League. Prematurely imposed idealism is the sure begetter of evasion. It is the work of the reformer to raise public opinion by persuasion, and by the appeal to experience; but he will never succeed in making it run before it can walk.

Dr. Gregg opened his address with a reference to the absence of the Primate. He said that they were sorry in not having the Lord Primate with them. Dr. D'Arcy had left Ireland at the beginning of April on a voyage to Australia, where he was to take part as representing the home Church in the centenary of the Australian Church. He was sure that the good wishes of them all followed him in his interesting world tour, together with their prayers that he might have strength for the duties he was to perform, and that he might be restored to them in health and strength in the autumn.

THE LATE KING GEORGE

After mentioning those members of the Synod who had died since its last meeting, especially the late Canon Connell, Rector of Clontarf, and Lieut.-Colonel Madden, who had represented the Diocese of Clogher, Dr. Gregg said:—The death of His Majesty King George V. on January 20 is an event to which reference must be made. I need not speak at length, as the words spoken at that time and the tributes then paid, while the echoes of the Jubilee celebrations of this time last year had hardly died away, are still fresh in your memories. King George was genuinely loved and deeply respected; a reign of twenty-five years had taught men his true worth. He belonged to his people and shared in their joys and sorrows. He was an indefatigable worker. He had a high, even a stern, sense of duty. His home life was a model of what a home should be. Religion was a controlling element in his life. He was a plain man, and his practical good sense, supported by patient study and long experience of public affairs enabled him to interpret his country's mind and to display a remarkable skill in constitutional sovereignity. On two notable occasions he intervened in Irish affairs, showing his deep desire for a settlement of the age-long differences. While we look back to King George's reign with heart-felt thanks, we also look forward to that of his successor, King Edward VIII., for whom we pray that he may have grace to interpret kingship in the same high spirit of service and responsibility.

PUBLIC WORSHIP

Continuing, Dr. Gregg said—I am very much concerned about the decline in attendance at public worship, which has been in progress for many years, and markedly so since the war. We lament our declining population in Southern Ireland, but we are very far from accounting for such population as we have in our churches on Sundays. I commit this matter to the attention of the General Synod, clerical and lay, with the most earnest appeal to you all to make it your business to raise the standard of church attendance by all the means in your power.

I know well how hard it is when once the habit and practice of regular Church-going has been dropped to get it taken up again; but faithful house-to-house visiting on the part of the clergy can do something, and personal example and encouragement on the part of lay people can do something also. But I believe that the key to the matter lies in the education which should be given to our children in the subject. If the habit is taught early by parents, and is supported by instruction at school, as to why the habit would be msintained, better results than are reached at present should be arrived at. I think that the Sunday School has a great deal to answer for in that children who have attended Sunday school very frequently go home after it and are not expected to go to church. I do not think there should be any substitute for church-going. I have no pleasure, indeed, in seeing children march to church to sit together as a school. The church-going I am thinking of is with their parents, so that they can learn to become part of the secular congregation. It seems to me also that the catechetical teaching on the subject is very defective.

People ought to grow up in the habit of church-going long before they know or can appreciate why they ought do it. The reason why they ought to do it is God—to give to God, the honour due to His name, to pay to God the tribute of their fear, reverence and love. . . .

He believed that they ought to teach their children, as a matter of conscience, that they should be regular church-goers. He always thought that their failure to bring their children up to obey a rule in that connection robbed them of protection which they ought in fairness to have the benefit of.

He sincerely hoped that it would be found possible to give their school-children specific teaching on the subject of church-going as a cardinal duty owed to Almighty God, and to be observed as a matter of conscience. He hoped, too, that Church people would do all they could by example and influence to make regular church-going part of the programme of life of the youth in this country.

On the motion of Mr. R. W. S. Maltby, it was decided to send a message of affectionate remembrance and greetings to the Primate.

PRIMARY SCHOOL BOOKS

Proposing the adoption of the report of the Board of Education, the Rev. Canon Hodges, B.D., Principal of the Church of Ireland Training College, Kildare street, Dublin, said that at the moment seven hundred Protestant children in the country were being transported daily to Church of Ireland schools under their transport schemes.

Another matter that was receiving the attention of the Board was that of certain school books being used in primary schools. The system at the moment was that the Free State Department of Education made up a list of books which might be used. A great number of those books, however valuable they might be from other points of view, were not altogether in keeping with the views that were held in regard to history and the teaching of history by the members of the Church of Ireland. Negotiations had been in progress for some time with the Department, with the object of getting certain books which were acceptable to the Church of Ireland placed, or replaced, on the official list, and to a considerable extent that effort had been successful.

At the moment there was no work which covered the whole course of history acceptable to the feelings of the members of the Church of Ireland. The Board of Education, therefore, had under investigation the production of a history written by a competent authority. It was a difficult study, and must be handled by an expert. They were in touch with such an expert, and he hoped that before long it would be possible to have a history that would satisfy the Department and the managers and teachers in Church of Ireland schools.

TEACHING THROUGH IRISH

Continuing, Canon Hodges said that in September, 1934, a revised programme had been issued by the Department of Education. One of the provisions was that the infant classes should be taught through the medium of Irish. The previous provision in regard to the teaching of Irish had embraced certain safeguards, but these were absent from the revised programme. In the previous programme it was made clear that even in infant classes, unless the children were able to profit by teaching through Irish, such teaching should not be given, but in the case of the revised programme that safeguard had disappeared. The Board of Education having investigated the matter, had interviewed the Department of Education, and the Minister had received them sympathetically.

The Church of Ireland protested against the conveyance of instruction in infant classes through an unknown tongue, through a tongue different from the home language of the child. Whatever case might be made for carrying out this attempt in certain specified classes, the Church of Ireland held that the principle of conveying education in an unknown tongue to infants was wrong.

They had submitted alternative programmes, as they had a right to do, but these had been turned down. No one had a higher opinion of the teachers in Church of Ireland schools than the Church itself. Those teachers were well able to hold their own, and had received as many Irish certificates as other teachers. They were not ashamed of their teachers in that aspect, but they wished to protect them from what they regarded as an uneducational thing—the conveyance of knowledge through an unknown tongue, the introduction of an artificial barrier that would hinder the proper development of tiny children.

Every effort was being made by the Board of Education to secure a satisfactory arrangement and the recognition of their claim in the matters. . . It was hoped that before they met again some progress would be made to free small children from the extra work that they had to do owing to the operation of this programme.

CASE OF UNIVERSITY REPRESENTATION

Canon Pratt, seconding the report, said that they ought to give the young inexperienced teacher more help than they did at present. Too often young and inexperienced teachers were expected to do the work of winning children for Christ without direction or help of any kind.

In Northern Ireland teachers in the elementary schools were discontented, for when times were difficult their salaries were cut down. English teachers had had their salaries "cut" restored, and was it too much to expect that the Northern Parliament should do likewise?

Continuing, Canon Pratt said that there must be a very obnoxious type of demon attending on Irish Cabinet Ministers, urging them to banish some of the best elements from Irish life. I am thinking of two instances connected with education, he said—one in the Free State and the other in Northern Ireland. Recently the representatives for the greatest seat of light and learning in this land have been banished from the Parliament of the Free State. They were freer than any others from that religious bigotry which banishes Christian love and charity and sets men at enmity one with another. They were the only men in that Parliament who could speak for the law-abiding Protestant minority in the Free State, yet they had been banished from the Dail—and this is the "island of saints and scholars." Ireland is, indeed, the poorer by the loss of the services of the Trinity College representatives in the Parliament of the Free State.

Canon Pratt then said that in Northern Ireland, some years ago, the Cabinet had decided to abolish religion from the schools, and had succeeded in abolishing the Catechism from provided and transferred schools. Now Sir Dawson Bates, the Minister of Home Affairs, bewailed the alarming increase in juvenile crime in Belfast, and his cure was increased punishment.

Further consideration of the report was adjourned until this morning.

STANDING COMMITTEE

The report of the Standing Committee was received and adopted. The Committee was instructed to pay to the Association for Promoting Christian Knowledge £150 towards defraying expenses for the examination held in 1935 of intermediate schools in religious knowledge.

A resolution "That the following payment out of the General Purposes Fund be confirmed and approved:—£115 15s. 4d., costs incurred on behalf of the Registrar of the Court of the General Synod in the proceedings in the High Court of Justice, Irish Free State, brought by the Rev. S. R. S. Colquhoun against the Lord Primate," was passed.

Before the meeting of the Synod began a Service of Holy Communion was held in Christ Church Cathedral, when there was a special collection for the fund for German refugees.

TO-DAY'S AGENDA

The President will take the chair at 11 o'clock.
Reading of Holy Scripture and prayer.
Nomination of an Assessor by the President.
Minutes.
Presentation of petitions.
Copies of new rules and regulations made by Diocesan Synods since last session to be laid on the table.
Communications from Diocesan Synods.
Orders of the day.
Reports for consideration.
The Board of Education (adjourned debate).
The Missionary Council.
The Church of Ireland Temperance Society.
The Widows' and Orphans' Fund Board.
The Home Reunion Committee.
The Co-operation Committee.
The Home Mission Society.
Clergy Mobility Committee.
At 2 o'clock—Notices of motion.

MRS. MOLLISON AT JUBA

FROM REUTER'S CORRESPONDENT.

NAIROBI, Tuesday.

Mrs. Amy Mollison arrived at Juba this afternoon in Anglo-Egyptian Sudan, 320 miles south of Malakal, and 1,100 miles south of Khartoum. She has apparently well made up for the few hours she lost, and has ample time to reach London by Thursday evening, as she intended. She has until 4.16 a.m. next Sunday in which to break the record of 6 days 6 hours 57 minutes set up by Flight-Lieutenant Tommy Rose last March.

NEW AND REVISED DUTIES

Tubular Metal Furniture to pay 50 per cent.

BIG NUMBER OF CHANGES AND ADDITIONS

THE following new duties, or revised duties, were imposed in yesterday's Budget:—

Plaster of paris, Keene's cement and Parian cement—9d. per cwt.

Whip-thongs and whip-lashes of leather or skin—40 per cent.

Spices, mixed and ground before importation, including white pepper, black pepper, ginger, nutmeg, cinnamon, clove, mace, pimento or allspice, chilli or cayenne pepper, cassia, bay-leaf, caraway, curry powder—6d. per lb.

Tobacco pipes made of wood, valued over 1s. 3d. each—37½ per cent.

Watch straps of leather or skin—40 per cent., or 6d. each (whichever is greater).

Carbon-tatra-chloride imported in quantities of not less than 35 gallons—10s. per gallon.

Bells not less than 9 inches in diameter at the mouths, and parts—50 per cent.

LADDERS

Wooden ladders and parts—50 per cent., or 3s. per rung, on extension ladders, and 1s. 6d. per rung on other ladders.

Disc stoppers or caps of cardboard, or similar material, for bottles or jars—33 1-3 per cent.

Bias binding or banding, used for the manufacture or repair of textile materials—50 per cent.

Mixers for sand and limestone, and parts—25 per cent.

Toilet paper in rolls—50 per cent.

Cider and Perry—1s. 6d. per gallon.

Non-galvanised sheet-metal or tubular metal assembled and imported in any of the following articles, or parts: Tables, floor-stands, trolleys, settees, chairs, stools, seats, cabinets, cupboards, lockers, storage bins, sterilising cases, sterilising drums, trays, racks, screens, chart holders and frames, surgical bed cradles, surgical walking frames, leg rests, back rests—50 per cent.

FISHING FLIES AND HOOKS

Artificial fishing flies not exceeding 20s. per gross in value, and fishing hooks with gut attached—50 per cent.

Printed parchment and vellum imported in bulk—50 per cent.

Sheets of fibre or pulk—6d. per square yard.

Safety razor blades—75 per cent., or 12s. per gross.

Untempered steel strip for manufacture of razor blades—10s. per lb.

Advertising cards, price cards, show cards, and similar articles made wholly or mainly of cardboard, pasteboard, strawboard, millboard, or similar material—50 per cent.

Paper which at importation is pasted on or otherwise firmly adhering to cardboard, pasteboard, strawboard, millboard, or similar material, and has printed thereon any matter which is, in the opinion of the Revenue Commissioners, so printed wholly or mainly by the use of movable type, but excluding calendars and empty containers—50 per cent.

Similar paper, printed other than by movable type—15 per cent.

TYPEWRITER RIBBONS

Ribbons for use in typewriting machines, addressing machines, and similar apparatus—50 per cent.; or, in the case of a ribbon not exceeding 3 inches in width, 3s. 4d. per 12 yards; or 6s. 8d. per 12 yards where the ribbon exceeds 3 inches in width.

Carbon copying paper—50 per cent., or £2 10s. per lb.

Material for making stencils—50 per cent., or 6d. per article, whichever is greater.

Any of the following articles made wholly or mainly of iron, steel, copper, brass, bronze, or gunmetal, or of a combination of any two or more of those metals, that is to say:—(a) Screws which have a slotted head and a tapered thread and are not less than one-quarter of one inch or more than five inches in length; (b) nails, sprigs, brads and tacks which are not more than six inches in length, but excluding any such nail, sprig, brad or tack of which the smaller or smallest diameter or width of the heads exceeds one-half of one inch, and also excluding any such nail, sprig, brad or tack made mainly of iron or steel, of which the head is covered with brass, bronze, copper, leather, or any textile material; (c) staples; (d) rivets of which the shank, at its narrowest point, does not exceed one-quarter of one inch in diameter—75 per cent.

HOUSEHOLD

Articles (other than toys) composed wholly or partly of any cellulose ester or of casein or of any substance which is a synthetic resin or a substance of a like nature to synthetic resin, that is to say: (a) cups, (b) saucers, (c) plates, (d) goblets, (e) containers for salt, pepper and mustard, or any of them; (f) egg-cups and egg-stands, (g) spoons, (h) napkin or serviette rings, (i) ash-trays, (j) screw-caps for bottles or for jars, (k) salad servers, (l) milk-jugs and cream-jugs, (m) sugar basins, (n) door finger-plates, (o) trays, (p) teapot stands, flower-pot stands, and other similar stands—50 per cent.

Preparations consisting wholly or mainly of acid calcium phosphate which are imported in powder form and are suitable for use as a flour improver—33 1-3 per cent.

Glazed clay articles, excluding toys, including (a) tea sets, breakfast sets, coffee sets, morning sets; (b) articles of any of the following descriptions when imported otherwise than as part of any of the sets mentioned in the next preceding paragraph, that is to say, cups, saucers, sugar-basins, slop-basins, jugs, teapots, and coffee-pots; (c) plates imported otherwise than as part of a dinner set or as part of any of the sets mentioned in the foregoing paragraph (a)—50 per cent., or 30s. per cwt.

TOYS

Toys whic hexceed ninepence in value and are completely or substantially manufactured and either (a) are made wholly or mainly of wood, or (b) are, in the opinion of the Revenue Commissioners, soft toys not made wholly or mainly of rubber—50 per cent., or 1s. per article.

Tennis balls—50 per cent.

IRON

Articles of any of the following descriptions (whether completely or partially manufactured) made wholly or mainly of cast iron, that is to say:—(a) Pavement gutters and component parts thereof; (b) sewer-pipe ventilators; (c) air-bricks and air-grids; (d) furnace pans, furnace doors, furnace door frames, and furnace bottom grates; (e) angle and other wall brackets of which the arm or one of the arms is not less than seven inches in length; (f) stands, frames, and other supports for lavatory basins, kitchen sinks, and similar articles, and also component parts of any such supports; (g) karbs for fire-places; (h) earth-rammers, whether imported with or without handles; (i) shoe anvils (including sockets and stands therefor) and foot or hobbing irons; (j) name-plates, number plates, and indicator plates not otherwise liable to duty; (k) fire-grates, ranges, stoves (other than stoves primarily adapted for use for heating water in conection with hot water circulating syatems) and mantel registers, and also component parts of any such articles, but excluding any such articles heated by electricity, gas or oil; (l) chimney-pieces and mantelpieces and component parts thereof; (m) pots, pans and kettles of all descriptions suitable for domestic or household use, and component parts of any such articles; (n) glue pots and glue cups; (o) smoothing irons of every description, and also stands for any such irons, but excluding any such irons heated internally by gas, electricity, or oil; (p) safes and strong-boxes—40 per cent.

Iron or steel covers for pots, pans and kettles—40 per cent.

PAPER

Paper which has not any matter or design printed thereon and is either manilla paper or packing or wrapping paper (whether of manilla or any other description) and, in either case, is imported in sheets or rolls and is, when fully extended, of a weight equivalent to more than eleven pounds but not more than ninety pounds to the ream of four hundred and eighty double crown sheets measuring thirty inches by twenty inches, but excluding any paper which comes within any of the following descriptions, that is to says:—(a) imitation parchment (including vegetable parchmentised paper); (b) grease-proof paper; (c) paper which has been subjected to a process of water-proofing by means of oil, wax, tar, or pitch; (d) paper so coated or treated as to produce a surface which is an imitation of metal; (e) transparent cellulose wrapping paper; (f) glazed transparent paper—50 per cent.

Woven piece goods of any of the following description:—(a) linen piece goods; (b) cotton piece goods; (c) union piece goods consisting only of a combination of two or more of the following fibres, that is to say, cotton, flax, hemp, ramie, jute, hair (other than mohair and camel hair), silk, and artificial silk; (d) union piece goods which consist wholly or mainly of cotton and wool, and are less than seven ounces in weight per square yard, and are of a type ordinarily used for the manufacture of any of the following articles, that is to say, shirts, towels, sheets, bed ticks, table napery, and dungarees. (Discretionary powers are given to the Revenue Commissioners in connection with exemptions.)—33⅓ per cent.

Dressed or dyed rabbit skins—6d. each.

BUTTONS

Uncovered buttons which are designed, constructed and primarily intended for use in fastening personal clothing or wearing apparel, but excluding buttons made wholly or mainly of wood, glass, stone, metal, leather, mother-of-pearl, or an imitation of mother-of-pearl, and also excluding buttons which at importation form part of another article—75 per cent., or 1s. 6d. per gross.

(a) Boxes, cartons and similar articles (whether with or without a lid or other covering or means of closing) which are ordinarily used or are suitable for containing goods for sale or for transport or for storage, and are made wholly or mainly of paper or of cardboard, pasteboard, millboard, strawboard, or similar material, and are imported either empty or in a partially manufactured condition; or parts.—50 per cent.

Cases of the nature of trunks, suit cases, hat boxes, or attaché cases for personal use (whether completely or partially manufactured and whether fitted or not fitted internally with articles for personal use) which are wholly or mainly coated or covered externally with cloth or leather-cloth permanently affixed to the article, but excluding trunks made wholly or mainly of wood.—33⅓ per cent., or 1s. 6d. and 1s. each in respect of smaller cases.

Gas-heating appliances—30 per cent.

LACES

Boot-laces and other laces, excluding laces made otherwise than by a braiding machine.—2s. per gross in bulk, or 3d. per lace imported as part of another article.

Materials for the manufacture of laces on braiding machines.—Tax equal to value of the material.

Knitted fabric of all descriptions imported in piece—60 per cent.

YARNS

Yarns (other than white yarns) wholly or partly of wool or worsted or a combination of wool and worsted which are imported otherwise than on bobbins, cheeses, cones or cops—25 per cent.

Substances which are compounds consisting partly of rubber and containing more than ten per cent. by weight of carbon black, but excluding articles (other than treads for pneumatic tyres) in respect of which the Revenue Commissioners are of opinion that the articles are manufactured wholly or partly from any such substance and that such substance has been completely vulcanised whether before or during such manufacture—2s. 6d. per lb.

GLASS

The sheet or plate glass Customs duties are as follows:—(a) On sheet or plate glass which has not been subjected to any process of working other than polishing, but excluding any such glass which is ribbed, fluted, figured, foliated, decorated, reinforced, coloured, or opal,—at the rate of twenty shillings the hundredweight; (b) on sheet or plate glass which has been silvered or metallised—at the rate of one hundred and twenty shillings the hundredweight; (c) on all other sheet or plate glass—at the rate of sixty shillings the hundredweight; (d) on mirrors (whether framed or not framed or backed or not backed), shelves, and table-tops made wholly or mainly of sheet glass or of plate glass or of a combination of sheet glass and plate glass—at the rate of one hundred and twenty shillings the hundredweight.

ENTERTAINMENT

The following are the new rates of tax in regard to cinematograph and other entertainments subject to the exceptions explained in the Minister's Budget speech:—

Where the payment for admission, excluding duty, exceeds:	Rate of Duty s. d.
4d. and does not exceed 6½d.	0 1½
6½d. and does not exceed 7d.	0 2
7d. and does not exceed 9d.	0 3
9d. and does not exceed 11½d.	0 4½
11½d. and does not exceed 1s. 6d.	0 6
1s. 6d. and does not exceed 1s. 10d.	0 9
1s. 10d. and does not exceed 2s. 11d.	1 1½
2s. 11d. and does not exceed 4s.	1 6
4s.	1s. 6d. for the first 4s. and 1s. 6d. for every additional 4s. or part of 4s.

The duty on photographic prints which are prints from photographs (whether on film or plate) taken outside Saorstat Eireann and are imported by the proprietor of a newspaper, magazine, or other publication for the purposes of his trade or business as such proprietor is remitted.

TWO DUBLIN ACCIDENTS

BOY CYCLIST KILLED

Joseph Funge, aged 10, of 48 Reuben avenue, Dolphin's Barn, Dublin, was found to be dead when admitted to the Meath Hospital yesterday evening after he had been involved in a collision with a 'bus while cycling near his home.

Mona Fleming (7), 95 Devenish road, Kimmage, was knocked down by a motor lorry while she was returning from school yesterday. She was taken to the Meath Hospital, and at a late hour this morning she was still unconscious. The accident occurred at the junction of Sundrive road and the Crumlin road.

TEACHERS' MEETING IN BELFAST

PENSIONS AND SALARIES DEMANDS

FROM OUR CORRESPONDENT.

BELFAST, Tuesday.

Public elementary school teachers were very largely in attendance at a meeting organised by the Irish National Teachers' Organisation in Belfast to-night. The meeting was in the nature of a demonstration to demand the restoration of salaries to the levels of 1920, and that the pensions of all teachers be based on the old scales. The meeting was attended by members of the Irish National Teachers' Organisation, as well as members of other organisations, and the proceedings were remarkably enthusiastic.

Mr. P. Burns, who presided, asked were they aware that since 1926 about £1,500,000 of the teachers' money had been filched from them. The bulk of the new schools in Northern Ireland had been built by the teachers' money. He declared that it was high time that the cuts were restored.

CLERICAL OFFICERS.
Next Exam., July, 1936. Oral and Postal Classes. 42 Successes since July, 1934.—SKERRY'S COLLEGE, 76 Stephen's Green.
—(Advt.)

SMOOTH!
FRAGRANT!
SATISFYING!

No better Cigarette is made—

BUDGET CRITICISM IN DAIL

MR. McGILLIGAN ON TAXATION

"SCANDALOUS AND OUTRAGEOUS"

A PROMISE STILL UNFULFILLED

MR. MacENTEE (Minister for Finance), at the conclusion of his Budget statement in the Dail yesterday, moved the resolution relating to income tax and sur-tax, under which income tax shall be charged at the rate of 4s. 6d. in the £, and sur-tax shall be charged as heretofore.

Mr. McGILLIGAN (U.I., National University) said it was obvious from the half-hearted applause that the Minister's Budget statement had disappointed his followers. There was nothing to show that production, even under subsidy, was making progress; that unemployment was being solved or nearly solved. They were also looking for some promise of relief in taxation. The Minister knew it was futile to repeat that he had balanced his Budget when he had had in his hands the new method of taxation—the financial resolutions which had been shot into that House many times during the last year.

Last year the Minister imposed taxation to the extent of a million and a quarter on one item—cement. This year the Minister could only give to his followers a remission of £350,000 of that million and a quarter. The Minister inferred that they could thank Government policy for that relief. Was it not a possibility that any increase of revenue in this country was derived from the fact that British prosperity was on the increase, and that the dividends which Saorstat investors had got from British securities lifted their income tax returns? Was there anything further to be gained from consideration of the fact that, contrary to the avowed policy of Fianna Fail, the Government had this year to make their second coal-cattle arrangement with Britain? Could the Minister tell them in the terms of any currency the exact amount that increased dividends payable on British securities had meant to their revenue from income tax here, or tell them how much the increased prosperity here was due to the fact that, even at lower rates, more cattle were able to be sold? The enemy they set out to smash was prospering, and the Minister for Finance, with all his hostility to that enemy, must thank the luck that had come upon Great Britain and enabled them here to get by a sidewind the little bit of help they had got.

£46,000,000 IN FIVE YEARS

One of the Minister's boasts was that the undisposable cattle surplus had been so reduced that it no longer needed certain levies. The country was bearing an enormous weight of taxation. The Minister had forgotten to tell the House that they had given the British a half-million pounds more than the British set out to collect from them last year, and that had been given in the teeth of England's pledge that not one copper more than the amount due to Great Britain would be collected.

This was the best of the Fianna Fail Budgets, but it gave no remission of taxation below the 1931-32 figure that had been so often promised.

What, he asked, had the Ministry got, and what had they done with what they had got, since they became a Government? They had, on their own calculation, in the last four years, and in their estimate for the current year, taken from the people 26½ million pounds more than used to be taken by the Cumann na nGaedheal Government. In addition to that they had the expenditure of the two millions a year withheld from England, making another 10 millions in the five years. And there was the further addition of 9½ millions created between the State and local authority debt. That made a total of 46 million pounds in five years over and above the amount collected by the Government before 1931-32, and that was not the full tot, for he did not know what it would be in March, 1937.

The Minister had spoken with pride of the success of the Conversion Loan, but they should temper pride with the thought that they had paid at the minimum one point more than it was worth. They had to buy confidence by bribery, although the cheapest thing in the world to-day was money.

THE WORST FEATURE

The most saddening feature of the Budget must have been the opening acknowledgment of the Minister of the Government's failure with regard to the unemployment situation. They were told that they had the cure for unemployment here staring them in the face. The Minister had sat and looked at it since he came into office.

Had the Ministry at last accepted the idea that the jacking up of industries with tariffs and subsidising them with bounties was not a paying game? Had they decided that production, as far as they could achieve it, was not the answer to unemployment? Could they not give the House some more hope with regard to production? Could they not tell them that even though they were taxing the people at a scandalous and outrageous rate there was, at any rate, a hope that some of these subsidised crops were going to take root and thrive without artificial aid from the State? Would they tell them the same with regard to industries?

The resolution was agreed to, as also was a resolution continuing the present rates of income tax and sur-tax, and abolishing the six years' limit permitting the additional assessments.

A division was taken on the resolution imposing various rates of duties on manufactured articles.

The resolution was carried by 62 votes to 40.

SUGAR DUTY

The House agreed to the resolution reducing the duty on sugar by one farthing per pound.

Professor O'SULLIVAN commented that the resolution left the duty as it was before, and the Minister agreed.

Resolutions imposing a duty of 10 per cent. on sheet or plate glass not subjected to any process of working at 20s. per cwt.; on sheet or plate glass silvered or metallised at 120s. per cwt., and all other plate glass at the rate of 60s. per cwt., and on mirrors at the rate of 120s. per cwt. were also agreed to.

The MINISTER said that there was an increase in the duty.

CINEMA SEATS

The new rates on cinema seats:—4d. to 6½d., at the rate of 1½d.; 6½d. to 7d., at the rate of 2d.; 7d. to 9d., at the rate of 3d.; 9d. to 11½d., at the rate of 4½d.; 11½d. to 1s. 6d., at the rate of 6d.; from 1s. 6d. to 1s. 10d., at the rate of 9d.; from 1s. 10d. to 2s. 11d., at the rate of 1s. 1½d.; from 2s. 11d., to 4s., at the rate of 1s. 6d., and 1s. 6d. for every additional 4s. or part of 4s. were agreed to, as also was the resolution exempting entertainment promoted by the Irish Amateur Fencing Federation, consisting solely of an exhibition of the sport of fencing, or entertainments promoted by the Irish Free State Tennis Association.

A resolution extending the £10 concession to commercial vehicles of 1 to 1½ tons assembled to the extent required by the Minister for Industry and Commerce; to vehicles assembled from parts manufactured in the Saorstat was agreed to.

The debate on the general resolution of the Budget was adjourned.

POLICEMAN'S £1,000 CLAIM

DISMISSED BY DEPUTY RECORDER OF BELFAST

"I cannot believe your story as to how you were shot and your claim is dismissed," said the Deputy Recorder of Belfast, Mr. M. D. Begley, K.C., yesterday, when Police Constable John J. Harrison, of Rosevale street, Belfast, claimed £1,000 compensation against the Corporation for malicious injury on March 30th last.

Harrison was shot at Clifton Park avenue while on his way to the police station, and he alleged that he was attacked by three men, one of whom fired a revolver, wounding him in the right shoulder.

LONDON NAVAL TREATY

FROM REUTER'S CORRESPONDENT.

WASHINGTON, Tuesday.

President Roosevelt to-day sent the new London Naval Treaty to the Senate for ratification.

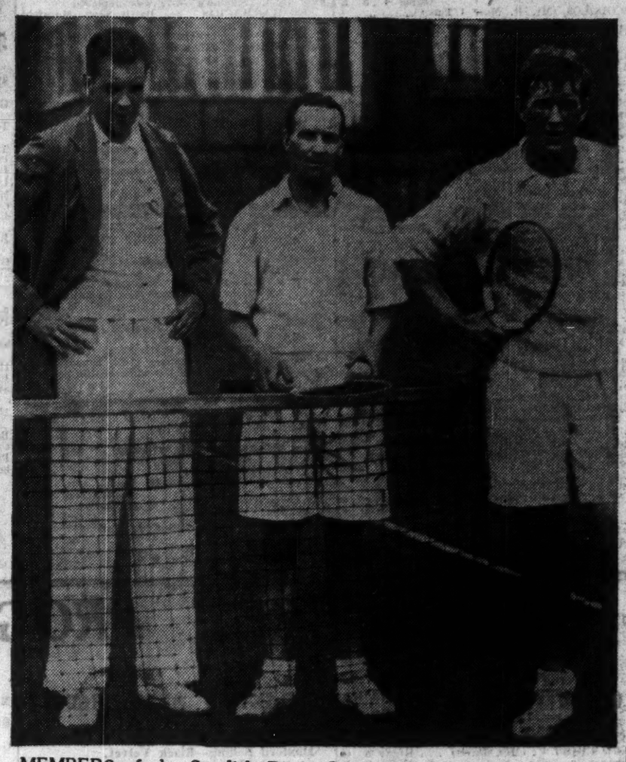
NEW AERO CLUB OFFICIAL: GENERAL SYNOD OPENS

MR. J. M. ST. JOHN KEARNEY, who has just arrived from the Malay States to take up his new appointment as Chief Instructor to the Irish Aero Club at Baldonnel Aerodrome, Co. Dublin.

THE MOST REV. DR. GREGG, Archbishop of Dublin, reading his address at yesterday's opening of the General Synod of the Church of Ireland in Dublin.

MISS UNA LORD'S TRIO, winners of the Senior Instrumental Trio Competition at the Feis Ceoil yesterday. From left to right: Miss N. Ronan, Miss Una Lord and Miss Ettie Mann.

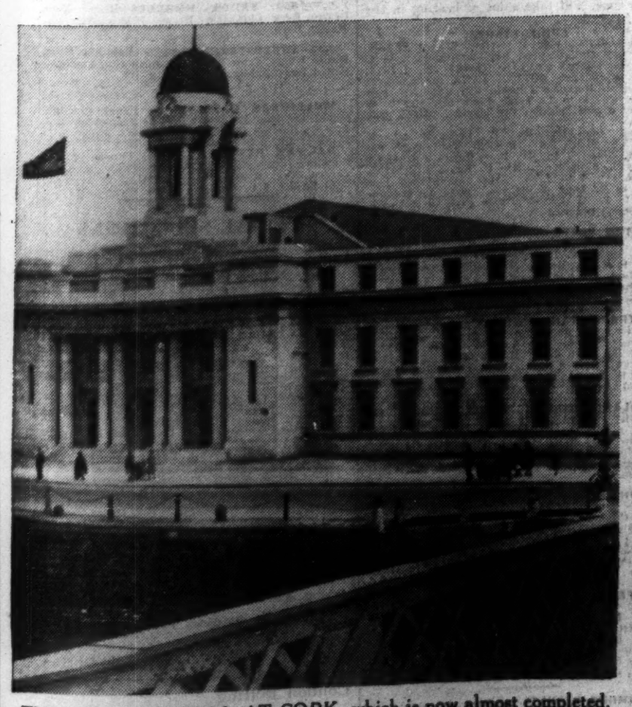
MISS G. LALOR, who won the Solo Sight Singing Competition at the Feis Ceoil yesterday.



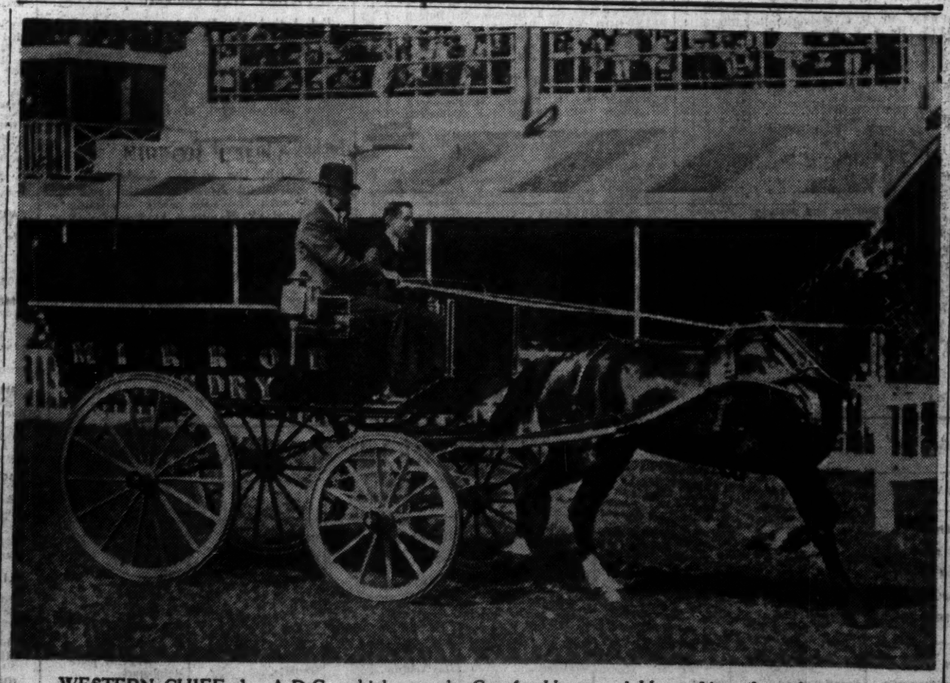
MEMBERS of the Swedish Davis Cup team photographed at the nets at Fitzwilliam Club, Dublin, yesterday, when they practised for to-day's Davis Cup match. Left to right: C. Oestberg (captain), H. Karlborg and K. Schroder.

CUP-WINNERS at the Dublin Feis Ceoil. Left: Mr. F. J. R. Cross, of Cork, winner of the Joseph O'Meara Cup. Right: Mr. W. Todd, Belfast, winner of the Plunket Greene Cup.

A GROUP taken at the annual reception of the Institute of Electrical Engineers at the Royal Hibernian Hotel on Monday night. Seated (left to right): Miss B. Eaton, Mrs. R. N. Eaton, Mrs. Warren Storey and Mrs. Kennedy. Standing: Mr. R. N. Eaton (Secretary, Institute of Electrical Engineers), Mr. P. F. Rowell, Mr. Warren Storey (Chairman, Irish Centre) and Mr. J. M. Kennedy, O.B.E. (Institute President).



THE NEW CITY HALL AT CORK, which is now almost completed.



WESTERN CHIEF, by A.D.C., which won the Cup for Horse and Heavy Van (Laundry Class) for the Mirror Laundry Company at the R.D.S. Spring Show last Saturday.

G.S.R. SUMMER HOLIDAYS in IRELAND

Your Ticket an "ALL-IN" Tour

Your "ALL-IN" Ticket includes Rail and Road Travel, Hotel accommodation, consisting of bedroom, meat breakfast, luncheon and evening dinner; also certain sightseeing Tours.

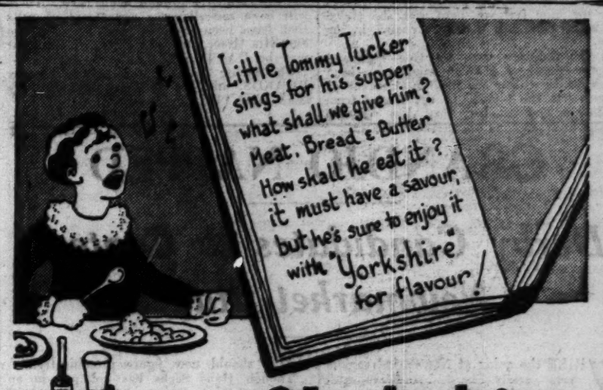
There are SIXTEEN such Tours covering not alone the Saorstát, but as well the North of Ireland.

EXAMPLES OF COST FROM DUBLIN, 3rd CLASS RAIL AND 1st GRADE HOTELS:—

	£	s	d
6 Days in Connemara	6	10	6
7 „ „ Cork, Glengarriff and Killarney ...	10	12	6
8 „ „ Co. Wicklow and Killarney	12	1	0
8 „ „ Connemara and Killarney	12	4	6
11 „ Grand Tour of the Saorstat	16	0	0
14 „ Circular Tour of Ireland	22	3	6

★ Write for full particulars of these and the other Tours to P. J. FLOYD, Traffic Manager, Kingsbridge, Dublin.

W. H. MORTON, GENERAL MANAGER.



THE MOST DELICIOUS SAUCE IN THE WORLD

IN BOTTLES 10d., 1/8

Yorkshire Relish

GOODALL'S OF IRELAND LTD DUBLIN

"Worth a Guinea a Box"

TO WOMEN WHO WISH TO SLIM

You can spend guineas on treatments for superfluous fat without getting as much benefit as a short course of Beechams Brand Pills would give you. This famous remedy overcomes two wide-spread troubles—delayed elimination and incomplete digestion. That's how Beechams Pills reduce your weight whilst improving your health. Beechams are perfectly safe, and easily taken without "griping" or "upset." Millions, young and old, depend on them for all-round good health and fitness.

BEECHAMS Brand PILLS

Purely Vegetable Sold Everywhere (Packed in I.F.S.)

BUILDING TRADES' EMPLOYERS

ELECTION OF NEW PRESIDENT

The first annual general meeting of the Federation of Building Trades Employers was held at the executive offices, 60 Dawson street, Dublin, on Thursday last. There was a large attendance of members, including representatives from Dublin, Cork, Galway, Limerick, Drogheda, Dundalk, Waterford, Kildare, Wexford, Sligo and Tralee. The president, Mr. H. F. McNally (Galway), occupied the chair.

The council submitted their annual report, which outlined the activities during the year. After a full discussion the report was passed. The treasurer submitted his report, which showed the Federation to be in a sound financial position.

In accordance with rota, Mr. Thomas Kelleher (Cork) was elected president, Mr. J. Walker Beckett, T.D. (Dublin), senior vice-president; Mr. Stephen Henly (Drogheda) junior vice-president, and Mr. C. S. Downey Waterford), honorary treasurer.

Emergency committee—The foregoing officers and Mr. H. F. McNally, outgoing president, Mr. William M. Thompson and Mr. John J. Murphy.

The outgoing president, Mr. H. F. McNally (Galway), when installing his successor, Mr. Thomas Kelleher (Cork), invested him with a jewel which he presented to the Federation.

In proposing a vote of thanks to the outgoing president, Mr. J. Walter Beckett, T.D. (Dublin) spoke in the highest possible terms of Mr. McNally's work as president during the past year, and of his thoughtfulness in presenting such a beautiful jewel to the Federation. This was duly seconded by Mr. Stephen Henly (Drogheda), and passed in a very enthusiastic and unanimous manner.

The President, in conveying the vote to Mr. McNally, thanked him on behalf of the Federation for his handsome gift, and expressed the hope that the Federation would always have the advice and assistance of Mr. McNally.

Mr. McNally suitably replied to the vote of thanks.

The following, amongst other, matters were discussed:—The new form of contract which is at present the subject of negotiation; the Conditions of Employment Act, on which a committee is now sitting who will report to the general members as early as possible.

It was decided, after a very full discussion, to issue to members in future a bulletin at regular intervals to keep all the members in touch with matters affecting the industry.

Reports were received from districts with reference to trade disputes, etc., and arrangements made to deal with these matters.

BY FAR THE BEST

MADE IN THE IRISH FREE STATE

RONUK

THE ORIGINAL FLOOR POLISH

IT LENGTHENS THE LIFE OF LINO

FOR POLISHING

THE PRESBYTERIAN CHURCH

There has long been a felt need of a short history of the Presbyterian Church in Ireland, suitable for schools and also for the information of the members in Presbyterian homes. The Rev. David Stewart, M.A., minister of Muckamore, through the Sabbath School Society of Ireland, has written and published an ideal book to meet this need.

In twenty short chapters, Mr. Stewart has covered the whole field. The first six chapters deal with the beginnings of Christianity, St. Patrick, the Celtic Church, the coming of the Norsemen, the English and the Plantation of Ulster. The second division of the book in eight chapters records the struggles and sufferings of the Presbyterian Church at the hands of the English Government and the Church of Ireland, through the Insurrection of 1641, the Cromwellian Settlement, the Restoration and Revolution, Derry and Enniskillen, James II., William III. and Anne.

The author states the facts calmly and fairly, exhibiting himself possessed of the historic sense, and his book can be read by old and young without reproduction of the tempers of the period, but with deep regret that such tempers every existed in the Christian Church.

The last six chapters deal with Non-Subscription, the Seceders, Volunteers, United Irishmen, Arian Controversy, Union of the Synods and a most interesting account of the origins of Presbyterianism in the South and West. The final chapter supplies for all inside or outside the Church clear information as to the Presbyterian Church, its ministry, doctrine and government.

GOSSIP FROM THE COURSE

PLASSY'S CANTER

Silver Birch Enhances Her Oaks Prospects

FROM OUR TRAVELLING CORRESPONDENT.

NEWMARKET, Tuesday Night.

THE ground was over-firm when the Second Spring meeting began here this afternoon, and we had a rare spectacle—that is, so far as Newmarket is concerned—of the horses leaving puffs of dust behind them as they ran. Dust and Newmarket Heath rarely run in harness. This is one of the quietest meetings of the eight at headquarters, and everything was much as usual this afternoon.

There were only three runners for the Burwell Stakes, and odds of 9 to 1 were asked for about Lord Derby's Gold Cup colt Plassy. This son of Bosworth has been steadily going on in the right way since the close of last season and he won his race; for, after Mansur, in the colours of Mr. A. K. Macomber, which we do not see so often as we used to, had led him to the Bushes he went away and won on the bit by three lengths from the French colt, who has some good form in France.

Vastly Improved

It is to be hoped that all goes well with Plassy until Ascot. He is the most likely colt in the offing to beat the American challenger Omaha, and Omaha, I should say, will be a formidable nut to crack. Plassy is a vastly improved horse since last season, and even had Bahram been kept in training he might have all his work cut out to beat Plassy over a distance of ground.

One of the other good performances of the day was that of Mrs. Esmond Hatmsworth's Silver Birch in winning the Haverhill Stakes, a race confined to fillies, by no fewer than six lengths from the favourite, Mrs. Arthur James's Towton Moor. Silver Birch was always having the best of it, and the way she breasted the rise from the dip was almost electrifying. She had run well without getting a place in the One Thousand Guineas, and, as a daughter of Blandford, gave evidence over the nine furlongs here that she stays. She is certainly not without a chance in the Oaks.

In the ordinary way, the One Thousand Guineas winner, Tide-Way, would have been an automatic choice for the fillies' classic at Epsom, but the trouble in the joints, from which she suffered last year, has returned with the hard ground, and her trainer is not able to work her at present. Unless there is a change in the conditions she may well be absent from the Oaks field.

Smart Two-year-old

Highborn II., who was sold to go to Poland as a discredited sire, has left behind him a useful two-year-old in Lady Londonderry's colt out of Hesperis, who won here earlier in the season. He had a runaway victory to-day in the Pampisford Stakes, in which he beat Snooze by four lengths, after making all the running. There was some confusion at the gate, for the favourite, First Thyme, was left, and the winner got a "flier." He remained in front all the way to gain the easiest win of the afternoon.

After Plassy had won, Lord Derby had another well fancied runner in Highlander, who started favourite for the Newmarket Handicap. He ran more gamely than he had done in the City and Suburban, for which he had started favourite, but he found one too good for him in the Maharajah of Rajpipla's French-bred four-year-old, Romney II., who beat him by three parts of a length.

Stanley House Stable had better luck in the next race, the Somerville Stakes, which Lady Derby's Sixpenny, who started favourite, won by a length and a half from Puzzler. The winner was not bred by Lady Derby, who has a small stud of her own at Newmarket, but was bought as a yearling for 1,850 guineas from the Messrs. Brice. She is by Winalot, and is keeping up that sire's fine average.

Selections

To-morrow we have the Newmarket Stakes, one of our guides to the Derby. I doubt whether it will be much help in this case, as Rhodes Scholar is unlikely to run unless there is heavy rain to-night. We may have to wait until next week at York to see Lord Astor's colt again, and then his running is contingent on the ground being easy. There will be a miscellaneous assortment of colts that have been disappointing, like Daytona and His Grace, and the better of this pair may be DAYTONA.

The Spring T.Y.O. Stakes may be won by PHAKOS, and the Meldreth Handicap by GAY VENTURE.

GALTEE MORE.

GRANDJO NAPPED

Derby Candidates to Contest Newmarket Stakes

WHILE the going at Newmarket seldom gets really hard, trainers with Classic horses in their charge are looking anxiously skor-rain.

It is now definitely stated that Rhodes Scholar will not run in the Newmarket Stakes to-day unless there has been three or four hours' rainfall. Some of the critics took exception to the way in which Rhodes Scholar came down the hill when just beaten out of a place in the Two Thousand Guineas. He may have sprawled a little after passing the Bushes, but that was due to inexperience more than anything else. Rhodes Scholar is, unless I am much mistaken, a high-class colt, who is destined to make a name for himself. He is getting better with every race.

Daytona started favourite for the Two Thousand Guineas, and finished well behind Rhodes Scholar. There was no apparent excuse for Daytona's failure. J. Jarvis will run Golden Martlet as well as Daytona. Golden Martlet is speedy, but may not last out the severe mile and a quarter across the flat.

Flares is a full brother to the American champion, Omaha. Flares ran with promise behind Noble Turk and Confession Boy at Hurst Park a couple of weeks ago. He should now be properly acclimatised. His Grace should improve on his Two Thousand Guineas form. He has been doing plenty of good work over middle distances. Walvis Bay and Valerian do not appear to have more than outside chances.

RHODES SCHOLAR

dominates the situation, and only in his absence would I turn to Daytona.

Gay Venture and Touchez-Pas, first and third respectively at the Craven meeting, here can renew rivalry in the Meldreth Handicap. The weights slightly favour Touchez-Pas on this occasion, and Earl's charge will certainly not be winning out of his turn if he proves successful.

Oo-er let his connections down in the Victoria Cup. He is all the better for the race, and, with Gordon Richards in the saddle, should now figure prominently.

Though Hans Sachs has not put in an appearance this season, he has not been idle. Ted Leader has subjected him to some sharpening-up spins, and he may be hard to beat. Alder Rose was far from disgraced when just beaten out of a place in the race won by Water Marten here a fortnight ago. He may go closer still now.

There are distinct possibilities about Golden Bow, Braemar, and Kirk Royal. I have most liking for

TOUCHEZ-PAS.

Tweedledee, who made a favourable impression when making a winning *début* at the Craven meeting, is fancied to repeat the performance in the Spring Stakes, but with Grandjo and Eola in the field, Jack Jarvis's charge will not have matters all his own way.

Since scoring here a month ago, Grandjo has finished second to the smart Foray. Eola did not quite fulfil at Chester the promise she displayed at Liverpool. The best policy may be to support

GRANDJO.

An opportunity to gain his third success of the season is afforded

MALPLAQUET

in the Chesterford Plate. Fred Darling's charge has done well at Beckhampton since he won over the course a fortnight ago. Allensford, very backward when unplaced to Raeburn here four weeks ago, may be the chief danger to Malplaquet.

Queen's Shilling, Clamecy and Buckaroo make most appeal in the Shelford Plate. I think

QUEEN'S SHILLING

will follow up his Nottingham victory.

Black Velvet and Flare Light colt may have most to do with the finish of the Duxford Two Years Old Selling Plate. Preference is given to

BLACK VELVET,

who started favourite when beaten into third place by Stolen Love and Grand Tor at Warwick earlier in the season.

NEWMARKET RESULTS

2.0—APPRENTICE HANDICAP, a plate of 150 sovs. 1 m.

Mr. F. G. Templeman's b. h. GALVANI, by Pritice Galahad—Domina, a, 9-2...K. Lawson 1
Mr. Dawson Waugh's WALTZUDIS, 4, 7-3 ... H. Blackshaw 2
Also ran—Dimak (G. Bunn), Ichiban (S. Pullen), Yang-tse-Kiang (T. Maguire), Nil Nisi (H. Timberlake), Sedgemoor (S. Hall), Navy Blue (A. Duckenfield), Bingham (A. Richards), Maria's Faith (V. Mitchell). Off 2.1. (Winner trained by Templeman.)

Betting — 5 to 1 each agst. GALVANI and Ichiban, 6 to 1 Dimak, 13 to 2 Bingham, 8 to 1 Nil Nisi, 9 to 1 Orontes, 10 to 1 Waltzudis, 100 to 8 Yang-tse-Kiang, 20 to 1 any other.

Tote (2/-)—Win, 15/3; places, 5/3, 7/6, 5/-.

Won by a neck; three-quarters of a length Maria's Faith was fourth and Yang-tse-Kiang last.

2.30—HAVERHILL STAKES of 20 sovs. each, with 300 sovs. added. Three-year-olds. 1 m. 1 f.

Mr. Esmond Harmsworth's b. f. SILVER BIRCH, by Blandford—Bachelor, a, 8-2 G. Richards 1
Mrs. Arthur James's TOWTON MOOR, 8-12 ... R. Perryman 2
Mr. T. F. Blackwell's CAN-CAN, 8-12 ... R. A. Jones 3

Also ran—Detention (S. Donoghue), Canvas (F. Fox), Weathervane (T. Weston), Lady Fay (J. Dines), Cora Pearl (E. Smith), Satire (J. Sirett), Brush (M. Beary), Miss Windsor (C. Smirke). Off 2.55. (Winner trained by Frank Butters.)

Betting—7 to 4 agst. Towton Moor, 5 to 2 SILVER BIRCH, 8 to 1 Lady Fay, 10 to 1 each Can-Can and Detention, 100 to 8 each Cora Pearl and Miss Windsor, 20 to 1 any other.

Tote (2/-)—Win, 6/6; places, 2/6, 2/3, 3/9.

Won by six lengths; a head. Miss Windsor was fourth and Brush last.

3.0—PAMPISFORD STAKES of 6 sovs. each, with 200 sovs. added. Two years old. 5 f.

Lady Londonderry's HESPERIS C., by Highborn II.—Hesperis, b, 8-8 W. Wragg 1
Mr. F. W. Wilmot's SNOOZE, 7-13 G. Richards 2
Mrs. Godfrey Davis's LADY PALM C., 7-13 ... H. Lowrey 3

Also ran—First Thyme (C. Richards), Sarakaila (C. Smirke), Constant Lady I. (C. Rawles), Empire Beauty (G. Vergette), Path of Right (W. Rickaby), Nem Tavol (F. Lane), Verona (W. Wells), Startled (R. Dawdon), Silverette (J. Sirett), Yellow Cherry (T. Weston), Ekka (F. Fox), Catnip (J. Gomez), Royal Engagement (T. Haweroft). Off 3.3. (Winner trained by O. Bell.)

Betting—9 to 4 agst. First Thyme, 4 to 1 HESPERIS C., 6 to 1 each Lady Palm c. and Yellow Cherry, 100 to 8 each Sarakaila and Silverette, 100 to 7 Royal Engagement, 100 to 6 each Snooze and Startled, 20 to 1 Verona, 33 to 1 any other.

Tote (2/-)—Win, 16/6; places, 7/-, 17/6, 4/3.

Won by four lengths; a neck. Yellow Cherry was fourth and Sarakaila last.

3.30—BURWELL STAKES of 15 sovs. each, with 400 sovs. added. 1¼ m.

Lord Derby's b. c. PLASSY, by Bosworth—Pilatka, 4, 9-6 ... R. Perryman 1
Mr. Macomber's MANSUR, 4, 9-2 B. Carslake 2
Col. R. Crawford's THE BOASTER, 4, 8-5 ... H. Wragg 3

Off 3.33. (Winner trained by C. Leader.)

Betting—9 to 1 on PLASSY, 100 to 8 agst. Mansur, 100 to 6 The Boaster.

Tote (2/-)—Win, 2/3.

Won by three lengths; four lengths.

4.0—NEWMARKET HANDICAP, a sweepstakes of 15 sovs. each, with 1,000 sovs. added. 1¼ m.

H.H. Maharaja of Rajpipla's b. c. ROMNEY II., by Priori—Roman Empress, 4, 7-7 ... R. Smith 1
Lord Derby's HIGHLANDER, 6, 8-4 ... R. Perryman 2
Sir C. Hyde's MISTRAL III., 4, 8-3 ... S. Donoghue 3

Also ran—Heavy Weight (G. Richards), Spinifex (F. Fox), Primrose (T. Weston), Mistress of Arts (J. Sirett), Tara (Humphrey Foster). Off 4.4 (Winner trained by M. Marsh.)

Betting—3 to 1 agst. Highlander, 4 to 1 Mistress of Arts, 11 to 2 Heavy Weight, 6 to 1 Spinifex, 13 to 2 Mistral III., 7 to 1 Tara, 10 to 1 ROMNEY II., 20 to 1 Primrose.

Tote (2/-)—Win, 58/6; places, 7/9, 4/3, 6/3.

Won by three-quarters of a length; one and a half lengths. Mistress of Arts was fourth and Tara last.

4.30—SOMERVILLE STAKES of 5 sovs. each., with 300 sovs. added. Two years old. 5 f.

Lady Derby's b. f. SIXPENNY, by Winalot—Dorney, 8-4 ... R. Perryman 1
Major T. G. N. Bardwell's PUZZLER, 8-7 ... W. Rickaby 2
Sir F. Eley's WYRRHE II. COLT, 8-7 ... G. Richards 3

Also ran—Bold Alan (F. Smith), Athenian (A. Richardson), Mid-day Sun (F. Fox), Newport (F. Lane), Hasty Sister (T. Weston), Dress Parade (T. Haweroft), Gundhild (S. Donoghue). Winning Hand (C. Smirke), Boomerang (P. Beasley). Off 4.31. (Winner trained by C. Leader.)

Betting—Evens SIXPENNY, 5 to 1 each agst. Myrrhe II. colt and Bold Alan, 10 to 1 Gundhild, 20 to 1 any other.

Tote (2/-)—Win, 4/3; places, 2/3, 31/9, 3/6.

Won by one and a half lengths; four lengths. Newport was fourth and Dress Parade last.

TOTALISATOR DAILY DOUBLE (10/- stake)—Hesperis colt and Romney II. Win, £75 10/-. Pool, £2,097 10/-. 25 winning tickets.

TIDE-WAY MAY NOT RUN FOR THE OAKS

Lord Derby's Tide-Way, who became favourite for the Oaks after her easy victory in the 1,000 Guineas at Newmarket, must be regarded as a doubtful runner for the fillies' classic at Epsom. She has a doubtful leg joint, and this is giving trouble. C. Leader, her trainer, states that Tide-Way has always been a rather troublesome filly to train on account of her bad joint, and it is impossible to do much with her while the ground remains hard. She will run for the Oaks if she can be trained for the race.

DERBY MOUNTS

Present arrangements are that G. Richards will ride Taj Akbar in the Derby, and that C. Smirke will have the mount on either Bala Hissar or Mahmoud. B. Carslake has been engaged for Lord Hirst's Magnet, and S. Donoghue for the Fr. h colt, Bel Aethel, who was recently purchased for the Duke of Norfolk from M. Leon Volterra.

Bel Aethel left France yesterday for Michel Grove, where he will be trained by Victor Gilpin. The colt won an important race at L. ngchamp recently over ten and a half furlongs, beating Grand Manitou by a neck.

WORK AT THE CURRAGH

BEHAN sent Hocus Pocus five furlongs. The colt is well.

Lord Milton's Paul Beg was out with JAMES CANTY'S team, and came three furlongs sharply with superstitions.

ROGERS'S Battle Song, Manifold and Sundown are in good trim. The first-named has done well since his runaway victory in the Madrid Handicap.

SELECTIONS FOR THE CURRAGH.

Scurry Plate—DISCOBOLOS.
Brownstown Selling Plate—LITTLE TOWN.
Irish 2,000 Guineas—HOCUS POCUS, 1, MANIFOLD, 2; PAUL BEG, 3.
Beginners' Stakes—CILL DARA.
Friarstown Plate—GOLDEN LANCER.
Juvenile Plate—TALKLESS.

BET WITH THE TOTE

CURRAGH PROGRAMME

THE 2,000 GUINEAS

Hocus Pocus May Win First of the Irish Classic Races

Trains—Kingsbridge, 12.35, 1.30.

THE Irish Two Thousand Guineas, the first of the classic events of the season, will be decided at the Curragh to-day, and the race, which will attract a field of nine runners, promises to be a very interesting one. Lord Milton, who races so extensively in England and Ireland, has sent over his Gimcrack Stakes winner, Paul Beg, from Easterby's stable, to try conclusions with the best of the Irish three years old. The son of Papyrus has not lived up to the reputation which his York win gained for him, and was unplaced in two races this season. The best fancied of the home-trained candidates are Battle Song and Manifold, from J. T. Rogers's stable, and the Mountjoy Lodge trained Hocus Pocus. Mr. H. S. Gray's colt had only one race last year, and that was in September, when he won the Railway Stakes over the tiring Anglesey course. His win then was an impressive one, and, as he has wintered well and has been pleasing his trainer in his gallops at the Curragh, he is given the preference over Battle Song and Manifold. Selections:—

Scurry Plate—Ellen's Toy.
Brownstown Plate—Starline.
Irish 2,000 Guineas—Hocus Pocus.
Beginners' Stakes—Mizzen.
Friarstown Plate—Artemesia.
Juvenile Plate—Lady Gratton.

TOTE DOUBLE.
Hocus Pocus and Artemesia.

Tote Double on Third and Fifth Races.

2.45—SCURRY PLATE of 100 sovs. Second 10 sovs., third 5 sovs. A handicap for three years old and upwards. Anglesey Road—5 f. 63 yds. Age st. lb

MADRIGAL (Mr. R. Purdon) Harris 4 9 7
SUPERSTITIOUS (Mr. B. Kerr) ...Canty 5 9 1
BATTLESTOWN (Mr. P. Power) ...Collins 4 8 11
HIERONYMA (Sir Percy Loraine) O'Ferrall 3 8 9
SHEFFIELD (7lb ex.) (Mr. I. J. Blake) Blake 3 8 6
SHAH ABBAS (Mr. W. W. Ashe) Owner 4 8 5
DISCOBOLOS (Mr. R. More O'Ferrall) Owner 3 8 5
PROMISE NOTHING (Mr. R. D. Seale) Silcock 3 8 2
ELLEN'S TOY (Mr. G. Hannon) Redmond 4 7 7
SPANISH BROCADE (Mr. W. Bamett) J. T. Rogers 4 7 7

Above are declared runners.

00 MADRIGAL. Unplaced in last two hurdle races. Unplaced with 8-11 to Cabinteely (8-7), Curragh Oct. 26 (1m.). Carried 10-1 when fifth of 9 to Corrib Lady (8-0), Curragh Oct. 10 (1m.), Spanish Brocade (8-3) was behind. Carried 9-6 when winning 4½l., 1l. from Battlestown (9-3) and Shah Abbas (7-13), Curragh Sept. (6f. 63yds.), Ellen's Toy (7-7) was fourth of 11.

41 SUPERSTITIOUS. Carried 8-2 when winning 2½l., 2½l., from Ellen's Toy (6-9) and Mariegonide (8-8), Curragh April (6f. 65 yds.). Battlestown (8-4) was fifth of 15, and Promise Nothing (8-1) and Sheffield (7-13) behind.

00 BATTLESTOWN. Carried 8-5 when, with Hieronyma (8-10), unplaced to Hat Guard (8-6), Phœnix Park May 2 (5f.), See Superstitious and Madrigal.

10 HIERONYMA. See Battlestown. Carried 7-12 when winning 2l., ¾l., from Rosewater (8-5) and Catalino (7-13), Curragh Oct. (6f.). Discobolos (8-9) was unplaced.

01 SHEFFIELD. Carried 9-0 when winning 4l., 2l., from Sweet Home (8-4) and Clonsilla (8-11), Phœnix Park May 6 (5f.). See Superstitious.

00 SHAH ABBAS. Unplaced over hurdles. Nass April. Carried 8-5 when fifth of 15 to Westport (9-9), Phœnix Park April (5f.). See Madrigal.

02 DISCOBOLOS. Carried 7-5 when beaten 2l. by Athlone Beach (7-5), Phœnix Park May 6 (1m.). Unplaced with 8-4 to Heatherbell (7-4), Naas Nov. (5f.). See Hieronyma.

00 PROMISE NOTHING. See Superstitious.

42 ELLEN'S TOY. See Superstitious and Madrigal.

00 SPANISH BROCADE. See Madrigal.

3.15—BROWNSTOWN SELLING PLATE of 100 sovs. Second 10 sovs., third 5 sovs. For two years old. Winner to be sold for 50 sovs. st. lb

LITTLE TOWN (Sir V. Sassoon) J. T. Rogers 8 13
STARLINE (Mrs. Laurence Hastings) Ruttle 8 13
LIGHTLY SPRUNG (Mr. J. V. Rank) Fetherston 8 9
AIRFLAME (Mr. R. More O'Ferrall) Owner 8 9
KNIGHT'S STREAM (Lord Adare)...Price 8 6
SANTA ANITA (Mr. E. More O'Ferrall) O'Ferrall 8 6
CALAMITY LOU (Mr. J. J. Parkinson) Owner 8 6
GRAMONT (Mr. J. J. Parkinson)...Owner 8 6

Above are declared runners.

1 LITTLE TOWN. Carried 8-8 when winning 3l., 5l., from Craytona (8-8) and Knight's Stream (8-8), Mallow April (5f.).

1 STARLINE. Carried 8-6 when winning 1¼l., ¾l., from Airflame (8-1) and Granovia (8-6), Phœnix Park May 6 (5f.).

02 AIRFLAME. See Starline.

3 KNIGHT'S STREAM. See Little Town.

04 CALAMITY LOU. Carried 8-9 when fourth of 11 to Sunset Trail (8-12), Naas April (5f.). Carried 8-9 when fifth of 14 to Homecrest (9-0), Curragh April (5f.).

3.45—IRISH 2,000 GUINEAS. Winner 75 per cent., second 15 per cent., third 10 per cent of the stakes after deduction of bonuses of 100 sovs. to the owner (at entry) of the winner and 50 sovs. to the owner (at entry) of the second. For three years old. Colts and geldings. 1 m.

PAUL BEG, br. c., by Papyrus—Glaspia (Lord Milton) (W. Easterby), 9-7...J. Taylor
TERRACEFORD, br. c., by Beresford—Offspring (Mr. E. A. Robinson) (A. J. Blake), 9-0 ... M. Wing
HARMACHIS, b. c., by Roidore—Maqueda (Mr. James F. Byrne) (J. Ruttle), 9-0 ... E. M. Quirke
HOCUS POCUS, b. c., by Mascot—Henna (Mr. H. S. Gray) (P. Behan), 9-0 Joe Canty
AFRICAN SPOIL, ch. c., by Spion Kop—Emolument (Mrs. E. McGrath) (J. J. Parkinson), 9-0 ... M. Barrett
SUNDOWN, ch. c., by Essexford—Fleeting Sun (Mr. J. T. Rogers) (Owner), 9-0 ... W. Hamill
BATTLE SONG, br. c., by Spion Kop—Cradle Song (Major Shirley) (J. T. Rogers), 9-0 ... Gardner
MANIFOLD, b. c., by Manna—Portent (Sir Victor Sassoon) (J. T. Rogers), 9-0
BALLYVAUGHAN, b. c., by Tolgus—Beppin (Mr. J. McGrath) (H. Ussher), 9-0 J. Moylan

000 PAUL BEG. Unplaced with 9-7 to Moll Flanders (7-3), Newcastle April (7f.). Carried 8-3 when sixth of 11 to Probus II. (7-5), Liverpool March (1 m.). Unplaced with 9-0 to Boswell (8-7), Hurst November (6f.). Carried 9-4 when beaten 1½l. by Barra Sahib (9-4), York October (5f.).

230 TERRACEFORD. See Battle Song and Hocus Pocus. Carried 9-6 when beaten 2l. by Dancing Comet (8-6), Phœnix Park August (5f.). Carried 8-7 when winning ¾l., 1½l. from Promise Nothing (8-12) and Ballyvaughan (9-0), Curragh July (5f.). Sundown (8-7) was unplaced.

000 HARMACHIS. See Battle Song, Manifold and Ballyvaughan. Carried 8-12 when beaten 1½l., ¾l. by Carmavey (8-9) and Grangemore (9-0), Curragh October (6f. 63yds.).

1 HOCUS POCUS. Carried 8-7 when winning ¾l., 3l. from Farranjordan (8-8) and Terraceford (9-3), Curragh September (6f. 63yds.). Battle Song (8-7) was unplaced.

013 AFRICAN SPOIL. Carried 7-5 when beaten 2l., neck by Ballyartist (7-5) and Swindon Lad (7-5), Phœnix Park, May 2 (1 m.). Carried 9-0 when winning 2½l., 1½l., from Jack Druce (8-10) and Maryborough (8-10), Phœnix Park April (1 m.).

100 SUNDOWN. Unplaced with 8-7 to Superstitious (8-2), Curragh April (6f. 63yds.). Carried 8-10 when fifth of 8 to Grangemore (8-6), Curragh September (6f. 63yds.). Carried 8-9 when winning 4l., 1½l. from Llavara (8-5) and Rosewater (8-4), Leopardstown August (5f.). See Terraceford.

001 BATTLE SONG. Carried 7-13 when winning 2l., 1½l. from Hard to Part (7-10) and Cross Guns (7-5), Curragh April (1 m.). Terraceford (9-3), Manifold (9-3) and Harmachis (8-13) were unplaced. See Hocus Pocus.

103 BALLYVAUGHAN. Carried 8-7 when beaten 4l., 3l. by Chani (7-4) and Buckun Bryant (8-2), Phœnix Park, May 6 (1 m.). See Manifold. Carried 9-10 when winning neck, 1½l. from Sheffield (8-7) and Avondeur (9-3), Baldoyle October (7f.). Harmachis (9-10) was unplaced. See Terraceford.

220 MANIFOLD. See Battle Song. Carried 9-8 when beaten 2l. by Phylactery (7-8), Leopardstown November (7f.). Carried 9-0 when beaten head by Solo Whist (9-5), Curragh October (1m.). Ballyvaughan (9-3) was unplaced. Carried 8-5 when winning 1½l., ¾l. from M.J. (9-2) and Hivi Hivi (8-1), Phœnix Park September (5f.). Ballyvaughan (9-6) was unplaced.

4.15—BEGINNERS' STAKES of 200 sovs. Second 30 sovs., third 20 sovs. For two years old. 5 f. st. lb.

RUSSBOROUGH (Capt. D. W. Daly) O'Ferrall 9 0
MAGNUM GAUDIUM (Mr. M. C. Collins) Owner 9 0
ENGAGEMENT (Lord Talbot de Malahide) Leaf 9 0
MILLIPEDE (Mr. G. E. F. Tenison) ...Leaf 9 0
LITTLE PRIMROSE (Mrs. P. Kiely) ... — 9 0
STRONG CURRENT (Mr. W. Barnett) J. T. Rogers 9 0
BULLFINCH (Mr. R. More O'Ferrall) Owner 9 0
CORPORAL TRIM (Mr. D. Malone) ...Owner 9 0
INISHBOFIN (Mr. Jos. M'Grath) ....Usher 9 0
DENISE ROSE (Major E. M. Conolly) Behan 8 10
SPRINGBOARD (Sir Percy Loraine) O'Ferrall 8 10
CILL DARA (Mr. W. J. Kelly) .....Owner 8 10
ESSEX STAR (Mr. W. Barnett) J. T. Rogers 8 10
MEDEN AGEN (Sir James Nelson) W. Ryan 8 9
SPOT BARRED (5lb.) (Sir Percy Loraine) O'Ferrall 8 9
MIZZEN (Sir T. Dixon) .....Behan 8 5

Above are declared runners.

0 RUSSBOROUGH. Unplaced with 8-9 to Ballyhardup (8-0), Curragh April (5f.).

00 MAGNUM GAUDIUM. Carried 9-0 when, with Bullfinch (9-0) and Corporal Trim (9-0), unplaced to Faughan Hill (8-5), Curragh April (5f.). Carried 8-6 when fifth of 9 to Royal Stella (8-9), Phœnix Park April (5f.). Millipede (8-10) was behind.

0 MILLIPEDE. See Magnum Gaudium.

0 BULLFINCH. See Magnum Gaudium.

00 CORPORAL TRIM. See Magnum Gaudium. Unplaced with 8-6 to Wood Maid (8-6), Baldoyle March (5f.).

0 SPRINGBOARD. Unplaced with 8-9 to Gothic (8-10), Phœnix Park, May 6 (5f.).

0 CILL DARA. Carried 8-9 when fifth of 11 to Sunset Trail (8-12), Naas April (5f.).

4.45—FRIARSTOWN PLATE of 100 sovs. Second 10 sovs., third 5 sovs. For three years old and upwards that have never won a race value 50 sovs. 1 m. Age st. lb

ATHLONE BEACH (Mr. J. Ruttle) Owner 3 9 13
CLONOGUE (Mr. E. T. O'Meara) O'Meara 4 8 8
YELLOWDINE (Capt. D. W. Daly) O'Ferrall 3 8 7
SWINDON LAD (Mr. J. A. Mangan) Owner 3 8 7
JOVIAL PRINCE (Mr. J. H. H. Peard) Collins 3 8 7
ENNIS QUEEN (Mr. J. J. Rogers) Owner 3 7 10
CARDUUS (Col. A. J. Blake) .....Owner 3 7 10
TALKER (Mr. J. J. Rogers) .....Owner 3 7 10
ARTEMISIA (Mr. W. Kelly) .....Owner 3 7 10
GOLDEN LANCER (Mr. Jos. Maher) Nugent 3 7 10

Above are declared runners.

11 ATHLONE BEACH. Carried 7-5 when winning 2l., same from Discobolos (7-5) and M. J. (7-5) Phœnix Park May 6 (1m.) Carried 8-10 when winning 2l., 3l. from Oronsay (8-10) and Lord Sarsie (9-0) Leopardstown March (1m.).

01 CLONOGUE. Carried 10-7 when winning 4l., 2l. from Little Bronche (11-1) and Silk Garter (10-7) Mallow April (1m. 1f.).

00 YELLOWDINE. Carried 8-3 when fifth of 13 to Battle Song (7-13) Curragh April (1m.). Carried 7-0 when fifth of 8 to Speakeasy II. (9-11) Phœnix Park April (1m.).

02 SWINDON LAD. Carried 7-5 when beaten 2l. by Ballyartist (7-8) Phœnix Park May 2 (1m.). Unplaced with 10-7 to Ellen's Garter (11-7) Navan April (1m. 2f.). Carried 10-12 when winning 1½l., 4l. from Inver Cottage (11-7) and Silken Garter (10-12) Leopardstown April (1½m.).

10 JOVIAL PRINCE. Unplaced with 8-6 to Hat Guard (8-6) Phœnix Park May 2 (5f.). Carried 8-7 when winning ¾l., 1½l. from Golden Lancer (8-10) and Invader (8-5) Naas Nov. (6f.).

0 CARMUSH. Carried 8-6 when sixth of 13 to Jack Druce (8-6) Naas April (6f.).

0 TALKER. Unplaced with 8-9 to Alight (8-6), Curragh Oct. (5f.).

33 ARTEMISIA. Carried 7-3 when beaten 2l. by Corrib Lady (8-5) Curragh April (1m.). Carried 7-7 when beaten neck, ¾l. by Hat Guard (8-6) and Excellence (8-7) Leopardstown April (1m.).

02 GOLDEN LANCER. See Jovial Prince.

5.15—JUVENILE PLATE of 100 sovs. Second 10 sovs., third 5 sovs. For two years old, maidens at starting. 5 f. st. lb.

SENESCHALSTOWN (Lt.-Col. S. S. Hill-Dillon) .....Fetherston 8 12
GOLDEN SPIDER (Mr. B. J. Hilliard) O'Ferrall 8 12
THE BETTER 'OLE (Mr. W. A. Read) Coombs 8 12
TALKLESS (Mr. J. T. Rogers) .....Owner 8 12
PORTLESTER (Mr. J. Dawson) .....Owner 8 12
DARK BETTY (Mr. F. Ferner) ...Donnelly 8 8
LOUVAIN (Maj. J. J. Hilliard) ...Hilliard 8 8
MULATTRESS (Mrs. T. Nugent) ...Nugent 8 8
GOLD LACE (Mr. J. J. Parkinson)...Owner 8 8
LADY GRATTON (Mr. J. J. Parkinson) Owner 8 8
BACHELOR'S BOWER (Mr. P. J. Ruttledge) .....Canty 8 8
GRANARLA (Mrs. M. G. Wrielesley) ...Leaf 8 8

Above are declared runners.

20 SENESCHALSTOWN. See Louvain. Carried 8-6 when beaten 3l. by Royal Stella (8-9) Phœnix Park April (5f.).

0 PORTLESTER. Unplaced with 9-0 to Ballyhardup (8-0) Curragh April (5f.).

03 LOUVAIN. Carried 8-6 when beaten 3l., 1l. by Bulletin (8-10) and Estralla (8-6) Phœnix Park, May 2 (5f.). Seneschalstown (8-10) was unplaced. See Lady Gratton.

02 MULATTRESS. Carried 8-9 when beaten 1½l. by Sunset Trail (8-12) Naas April (5f.).

00 LADY GRATTON. Unplaced with 8-6 to Barn Dance (8-3) Phœnix Park May 2 (5f.). Carried 8-9 when fifth of 10 to Barn Dance (8-6) Phœnix Park April (5f.). Louvain (8-8) was behind.

VISIT THE BUTTERY AT THE ROYAL HIBERNIAN HOTEL. —(Advt.)

NEWMARKET PROGRAMME

2.0—DUXFORD TWO-YEAR-OLD SELLING PLATE of 200 sovs. 5 f. st. lb.

MY SWEET C. (Mr. J. Agnew) ...Whitaker 9 0
MARSTON HILL (Maj. Courtauld) B. Jarvis 9 0
FLARE LIGHT C. (Mrs. Davis) .....Higgs 9 0
TOBIAS (Mr. Folk) .....P. Allden 9 0
NACRITE (Capt. Herbert) .....T. E. Leader 9 0
THE WAGON (Sir Hyde) .....Scoble 9 0
BREAKAWAY (Sir D. Broughton) ...Cottrill 8 11
BLACK VELVET (Sir A. Butt) ...Fk. Butters 8 11
RUMRA (Ld. Glanely) .....Hogg 8 11
BROADWAY (Maj. Harbord) .....R. Adams 8 11
AC AC AC (Ld. Harewood) .....G. Jarvis 8 11
FOOTSLOGGER (Mr. Jones) .....G. Colling 8 11
OOTY (Prince Aly Khan) .....Fk. Butters 8 11
BURMAH (Mrs. King) .....Nugent 8 11
MANUSCRIPT (Mrs. Nolan) .....R. Collins 8 11
HONOURS GAY (Mr. Rank) .....N. Cannon 8 11
SHUT EYE (Mr. Raphael) .....H. Leach 8 11
GOLDEN BLAZE (Mrs. Sykes) ...W. Smyth 8 11
PUFFIN (Mr. Thompson) .....F. Hartigan 8 11
POINSETTIA (Mr. Smith) .....Templeman 8 11
FIDELMA (Mrs. Walter) .....R. Adams 8 11
WYNETTE (Mrs. Ward) .....Private 8 11
GIRL JOAN F. (Mr. Watson) ...M. Hartigan 8 11
CLAD (Mr. Whitaker) .....Cottrill 8 11
NEFERATI (Lady Yule) .....J. Cannon 8 11

Betting

Form.	Probable Starters and Jockeys.	Forecast.
00	MARSTON HILL (Maj. Courtauld) ...R. Jones	100/6
422	FLARE LIGHT COLT ..... Lowrey	7/2
	WYNETTE ..... A. Wragg	100/6
	or	
	TOBIAS ..... A. Wragg	100/6
00	MACRITE ..... T. Robertson	100/6
00	THE WAGON ..... S. Donoghue or J. Dines	100/6
04	RUMRA ..... J. Sirett	8/1
0	BREAKAWAY ..... T. Weston	11/2
3	BLACK VELVET ..... Kerryman	6/1
0	BROADWAY ..... H. Jellis	100/6
0	AC AC AC ..... A. Richardson	100/6
03	BURMAH	100/8
0	MANUSCRIPT ..... P. Beasley	100/8
	FIDELMA ..... Simpson	100/6
00	GIRL JOAN FILLY .....G. Richards	8/1
000	NEFERATI ..... W. Wells	100/6

2.30—SHELFORD PLATE of 250 sovs. For three-year-olds. 1½ m. st. lb.

PAROLE (Lord Allendale) .....B. Jarvis 8 12
QUEEN'S SHILLING (Lord Harewood) W. Jarvis 8 11
AESCULAPIUS (Mr. M. Bode) .....Dundas 8 5
AMAZON'S MODEL (Capt. Ahern) ...Higgs 8 5
SATANIC (Maj. J. S. Courtauld)...B. Jarvis 8 2
DISGRACE (Capt. S. Maxwell) .....Cottrill 8 2
SIDLEY DEE (Mr. H. Smyth)...H. Smyth 8 2
ATHMA (Sir A. Bailey) .....Cottrill 8 1
HEBRIDEAN (Sir G. Bullough) ...J. Jarvis 8 1
CLAMECY (Lord Carnarvon) ...R. Dawson 8 1
FRANCO (Mr. D. Crossman) .....Briscoe 8 1
ISCA (Lord Derby) .....C. Leader 8 1
BLANDONIAN (Sir J. Jarvis) .....J. Jarvis 8 1
DUDDINGSTON (Mrs. M.-Buchanan) F. Darling 8 1
HAULFRYN (Mr. F. C. Minoprio) Rickards 8 1
SINGAPIN (Mr. S. E. Raphael)...H. Leach 8 1
BAY LAUREL (Mr. T. Smith) ...Templeman 8 1
BUCKAROO (Mr. Whitney) ...B. Rochfort 8 1
RUBIS TOPAZE (Mrs. Wilkinson) W. Nightingall 8 1
FELTWELL (Mr. J. S. Austen)...C. Waugh 7 12
ELITE (Sir A. Bailey) .....Cottrill 7 12
RECOVERY (Lord Derby) .....C. Leader 7 12
MORAR (Mr. G. R. Digby) .....Digby 7 12
BETTY GAY (Lt.-Col. Kewley) ...Kasterbey 7 12
ZION (Mr. W. Nightingall) .....Owner 7 12
PHARNACE (H.H. Maharaja of Rajpipla) M. Marsh 7 12
GRECKO (Lady

YESTERDAY'S GOLF

Army Beat Guards at Curragh : Surprise at Dun Laoghaire

FITZGERALD-KENNEY CUP WON BY ARMY

The Army and Garda Golfing Societies played the annual match for the FitzGerald-Kenney Cup at the Curragh yesterday by singles and foursomes, the result being a win for the Army by seventeen matches to eight. The soldiers won the singles by 12-6 and the foursomes by 5-2.

SINGLES.

Army.		Garda.
Capt. W. Hannon	1	Colonel Broy 0
Rev. E. Carey, C.F.	0	D.O. M'Kenna 1
Comdt. Fox	1	Garda Cooper 0
Capt. Horgan	0	Sgt. Hewitt 1
Lt. Stapleton	0	Supt. Connolly 1
Comdt. Stuart	1	Chief Supt. T. Woods 0
Capt. D. J. Murphy	1	Supt. Feore 0
Capt. Flynn	1	D.O. Corcoran 0
Capt. D. L. Kelly	1	Garda Kelly 0
Capt. O'Higgins	1	Act. Chief Supt. Slevin 0
Col. Bennett	0	Supt. Muldoon 1
Capt. M'Inerney	1	Garda Kirwin 0
Lt. Kinnelly	0	Supt. Leddy 1
Comdt. O'Carroll	0	Supt. Ryan 1
Capt. Breslin	1	Inspector Hynes 0
Capt. O'Doherty	1	Garda Martin 0
Capt. Kelly	0	Supt. Stack 1
Comdt. W. J. O'Neill	1	Supt. Colling 0
Capt. O'Sullivan	1	Chief Supt. Doyle 0
Capt. Shaw	1	Garda Quinlan 0
	12	6

FOURSOMES.

Rev. E. Carey and Feely	1	Colonel Broy and M'Kenna	0
Stuart and Captain Downes	½	Connolly and Hewitt	½
Fox and Flynn	0	Feore and Cooper	1
Bennett and Stapleton	1	Slevin and Ryan	0
Kelly and M'Inerney	½	Kelly and Kirwin	½
O'Sullivan and Doherty	0	Stack and Martin	1
O'Higgins and Lieut. Fitzgerald	1	Muldoon and Corcoran	0
O'Carroll and Murphy	1	Doyle and Quinlan	0
Breslin and Shaw	1	Supt. Bergin and Hynes	0
	5		2

THE BANKERS' CUP FOR NORTHERN

Ideal conditions again favoured the inter-bank competition, which was concluded at Ballybunion yesterday. In the semi-finals Northern and Bank of Ireland beat Royal and National respectively by five matches to two.

In the final Northern defeated Bank of Ireland by four matches to three. This is the first time the Cup has been won by Northern.

SEMI-FINALS.

Northern Bank.		Royal Bank.
F. G. Byrne (3), 1 up	1	J. M. Howard (3) 0
J. H. Thompson (3)	0	J. S. Kerr (6), 2 & 1 1
D. W. Sides (5), 3 & 2	1	T. W. Pyper (7) 0
J. Ennis (8)	0	E. S. Phillips (8), 2 & 1 1
W. R. Moore (9), 2 & 1	1	E. J. Breslin (9) 0
W. M. Courtney (12), 2 & 1	1	F. M'Gahon (10) 0
R. T. Arnold (12), 3 & 2	1	G. C. Higginbotham (11) 0
	5	2

Bank of Ireland.		National.
R. M'Conkey (1)	0	L. P. Bannon (7) 1
F. C. Neale (1), 3 & 2	1	W. Bourke (7) 0
S. E. Skuce (6)	0	M. J. O'Sullivan (7), 1 up 1
R. G. Kenny (6), 4 & 3	1	V. O'Dwyer (9) 0
D. Hogan (9), 3 & 2	1	D. J. Coghlan (11) 0
J. O'Keeffe (9)	1	J. E. Enright (12) 0
P. B. O'Sullivan (1)	1	J. A. Ryan (8) 0
	5	2

FINAL.

Northern.		Bank of Ireland.
F. G. Byrne (3), 1 up	1	R. M'Conkey (1) 0
J. H. Thompson (3), at 20th	1	F. C. Neale (1) 0
D. W. Sides (4)	0	P. B. O'Sullivan (4), 1 up 1
J. Ennis (8)	0	S. E. Skuce (6), 5 & 4 1
W. R. Moore (9)	0	R. G. Kenny (6), 4 & 2 1
W. M. Courtney (12), 2 & 1	1	D. Hogan (9) 0
R. T. Arnold (12), 3 & 2	1	J. O'Keeffe (9) 0
	4	3

LADIES' INTERNATIONAL CHAMPIONSHIP

At Southport and Ainsley the Ladies' Championship meeting of each to-day with the international matches. Up to last evening no changes had taken place in the teams.

To-day's matches are—Morning, Wales v. England, Scotland v. Ireland; afternoon, Scotland v. England, Wales v. Ireland. To-morrow Scotland play Wales, and the tournament will conclude with the match England v. Ireland.

The teams are :—

England — Miss Morgan (capt.), Miss Barton, Mrs. Garon, Miss Wade, Miss Fishwick, Miss Corlett, Miss Newell, Miss Garnham, and Mrs. Newton. Reserves—Miss Hartopp and Miss Hodgson.

Scotland—Miss R Durham (capt), Mrs. Holm, Miss Anderson, Miss Montgomery, Miss Couper, Mrs. Watson, Miss Baird, Miss Lamb, and Miss Nimmo. Reserves—Miss Park and Mrs. Williamson.

Ireland — Miss Ferguson (capt.), Mrs. Walker, Miss Tiernan, Miss Sherlock, Mrs. Beck, Miss Pentony, Miss Blake, Miss Gildea, and Mrs. Todd. Reserves—Miss Ellis and Mrs. Glendinning.

Wales—Miss Rieben, Mrs. Emery, Miss Pyman, Miss Barron, Miss Mills, Mrs. Edwardes, Mrs. Lewis, Miss Lloyd, and Miss Williams. Reserves—Mrs. Evans (capt.) and Mrs. Pyman.

GRANGE OPEN MEETING

The open meeting of the Grange Club, Rathfarnham, will begin to-day with the men's singles, by strokes. Handicap limit 18 There will be frequent draws.

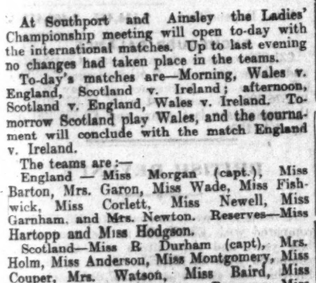
A SHOCK FOR LAWSON LITTLE

Winner of the Amateur Championship and the American amateur title for the last two years, W. Lawson Little failed to qualify for the American Open Championship in a sectional qualifying competition on the Wampanoag course, West Hartford, Conn., yesterday.

Playing in his first major competition since he turned professional, he had rounds of 77 and 75, which was four strokes worse than the score needed to qualify.

Only eight places were allotted to this section—the New England district—and the eighth had a score of 148. Two bad holes—a 7 at the fifth on the first round, and a 6 at the thirteenth on the second—caused the elimination of Little.

The competition for the Open takes place at Springfield, New Jersey, from June 4 to 6.



Golf Notes

of general interest and reports of all important competitions appear in the

IRISH FIELD

On Sale Every Saturday

Price - - - 2d.

THE JUNIOR CUP-HOLDERS BEATEN

Hermitage, the holders, were defeated in the first round of the Leinster section of the Irish Junior Cup at Dun Laoghaire last night. They had a side much below the strength of last year's team, and did really well to extend the strong University College five to the odd match, P. F. Brennan holing a ten yards putt for a win on the 18th green in the deciding match. T. D. Purcell and R. H. Ryan each were out in 35, to stand three up on M. J. Byrne and J. P. McCrossan respectively. McCrossan hung on well against Ryan, and only lost 3 and 2. Purcell finished in four under fours, and Byrne, who played really good golf, was beaten on the 14th green.

Clontarf put up a remarkably good show against Portmarnock, the issue depending on the last match, and Woodbrook defeated an all-round lower handicap side in Howth by 4 to 1.

University College.		Hermitage.
T. D. Purcell (4), 5 & 4	1	M. J. Byrne (5) 0
R. J. Scannell (5)	0	L. M. King-French (6), 3 & 1 1
J. F. Eustace (5)	0	T. Walsh (7), 1 up 1
R. H. Ryan (5), 5 & 2	1	J. P. M'Crossan (8) 0
P. F. Brennan (6), 1 up	1	T. Morris (8) 0
	3	2

Milltown.		Royal Dublin.
P. F. Murray (5)	0	J. G. Greene (4), 1 up 1
C. E. D. Tandy (5)	0	H. Fitzpatrick (5), 4 & 3 1
R. J. Feeley (5), 2 up	1	J. Rogan (5) 0
A. J. Kilduff (6), 3 & 1	1	J. O'Reilly (5) 0
D. V. Horgan (6), 5 & 4	1	J. Healy (5) 0
	3	2

Portmarnock.		Clontarf.
M. Hennigan (4)	0	J. Trimble (5), 1 up 1
D. Woods (4), 3 & 2	1	E. Pierce (6) 0
P. A. Bell (5)	0	G. O'Neill (7), 1 up 1
P. F. Owens (5), 4 & 3	1	J. P. Cregan (9) 0
C. E. Anderson (6), 3 up	1	G. B. O'Neill (12) 0
	3	2

Woodbrook.		Howth.
P. Coughlan (9), 3 & 1	1	F. Saurin (8) 0
R. M'Loughlin (9)	0	H. J. M'Inally (8), 4 & 3 1
E. B. Keating (11), 2 & 1	1	J. Middleton (9) 0
D. Ledwidge (11), at 19th	1	J. W. Bourke (9) 0
C. M'Allister (12), 4 & 3	1	G. Griffin (9) 0
	4	1

IRISH LADIES' CLOSE CHAMPIONSHIP

The thirty-ninth Irish Ladies' Close Championship will be held on the links of the Ballybunion Club, County Kerry, on June 9th and following days. Entries close on Saturday, May 23rd, with the hon. secretary, 25 Wellington place, Ballsbridge, Dublin. The draw will be made on Monday, May 25th, at 25 Wellington place, Dublin, at 11 o'clock a.m.

PORTARLINGTON V. CASTLE

A representative team from the Castle had a most enjoyable day at Portarlington on Sunday, when they defeated the home team by four matches to one, one match being halved. Details :—

Owens and Croker (P.) lost to O'Neill and Carroll (C.).

Scally and O'Riordan (P.) halved with G. Mortier and Phillip (C.).

Sammon and Hogan (P.) lost to Holmger and Davis (C.).

Hogan and Earle (P.) lost to Blunden and Henderson (C.).

Collins and Hope (P.) lost to Kerrison and Parker (C.).

Major Tynan and McCabe (P.) beat Mortier and Austin (C.).

CLUB NOTICES

PORTMARNOCK.

To-day—Wednesday competition, strokes.

DONABATE.

Ladies' Branch—Saturday next, prize presented by Mrs. Tate, 18 holes, strokes. Draws from 2.30 p.m.

MALAHIDE.

To-day—Members' prize, qualifying round. Saturday, monthly cup.

MILLTOWN.

Ladies' Branch—Prizes presented by Mr. D. W. Jackson—Mrs. Jones (33) 74; Mrs. McEntagart (19), 75. Miss Birmingham, best gross, 83. Medal, 1st class—Mrs. Rose, all square; Mrs. Yeates, 2 down. 2nd class—Mrs. McEntagart, 1 down; Miss Dimond, Mrs. Jones, 4 down. Lady captain's prize, 36 holes strokes, first eighteen 18th inst., second eighteen 21st inst. Draws 10.15, 10.30, 2, 2.15, 2.30, 3 o'c.

DUN LAOGHAIRE.

Tuesday, 19th May—Club surprise mixed foursomes. Entries close at 8 p.m. on Friday next.

RATHFARNHAM.

May 16th—Scratch Cup. Medal, Mr. St. J. Rutledge. Entries close to-morrow at 6 p.m.

ST. ANNE'S.

May Medal—W. C. Ailt (15), 70; J. Morgan (8), 71; D. Close (13), 71.

LAYTOWN AND BETTYSTOWN.

Junior Cup (v. Co. Louth G.C.)—The following will represent Laytown and Bettystown—T. Delany, P. Delany, J. J. Lyons, C. Tiernan, R. Payne.

DUNDALK.

Summer Cup v. bogey—H. Carroll (5), 1 up; J. Pierce (7) and C. W. McCarthy (15), each all square. Provincial Towns Cup to-morrow at 6 o'c., at Baltray—C. M. Tisdall (9), T. Martin (8), A. Hackle (9), P. O'Hagan (9), J. Barry (9), At Dundalk—J. R. Boots (10), P. Morrison (10), G. D. Griffith (11), J. J. Daly (11).

CURRAGH.

Ladies' Branch.—Friday, May 15—Lady Granard Cup—Four-balls ; arrange partners. Draws 11, 2.30 and 5.30 Monday, May 18—Open meeting. Ladies' Scotch foursomes. Draws from 11 o'clock.

NEWLANDS.

Semi-open four-ball, bogey. Winners, Major F. Devlin (19) and T. L. Quane (10) (Howth), 3 up. Other scores—G. Daly (16) and M. Doyle (17) (Hermitage) ; A. P. Connell (19), J. W. Tunney (17) (Delgany), and E. J. Stapleton (7), D. V. Horgan (6) (Milltown), all 6 up. Open four-ball, fixed for Saturday, 16th May, postponed.

ROSAPENNA.

Ladies' Branch.—Draw for Captain's Prize—Mrs. McCaw v. Mrs. J. Irwin; Mrs. H. C. FitzHerbert v. Mrs. Hurley; Mrs. Downing v. Mrs. Hall; Mrs. A. Robinson v. Miss Blakey; Miss Tyndall v. Miss Mahony; Mrs. Pigott v. Mrs. B. O'Reilly; Mrs. O. Murphy v. Mrs. Knapp; Miss A. Darley v. Mrs. Howe. First round must be played on or before Thursday, 21st.

CASTLE.

Ladies' Branch—Prize presented by Mrs. Gibson—First, Miss M. Kennedy, 18th flag; second, Mrs. Lee Colo near 18th flag; third, Mrs. Lyne, 18th green. May 11th—Semi-open—First, Mrs. Stanley and Mrs. Lyne (13), 3 down ; Mrs. Rowe and Mrs. McKeown (15), 4 down ; Mrs. Thrift and Mrs. Frost (17), 4 down. Mrs. Rowe and Mrs. McKeown second on second nine holes. Nine-hole sweep—Mrs. Gibson (13+), 32½. May 18th—Prize presented by Mrs. Lee Colo (eclectic), first nine.

BRAY.

Ladies' Branch—Semi-open fourball—Miss Meares (10) and Miss Leonard (10); Mrs. Hollinshead (11) and Miss Owen (26), and Mrs. Walker (17) and Mrs. Egan (36), 3 up. In first 9 holes—Miss Meares and Miss Leonard, all square; 2nd, Mrs. Hollinshead and Miss Owen, 2 down. Monday, 18th—Challenge Cup, qualifying round; draws 10.30, 11.0, 2.30.

CASTLE.

Saturday next—Semi-open fourball.

KILLINEY.

Ladies' Branch—Friday next—Prize presented by Miss Miller (capt.); first four in each class to qualify and play off by match play; draws 10.30, 2.0, 2.30, 4.0. May Medal—Class I.—Mrs. Richardson (20), 79. Class II.—Miss Wather (25), 79.

WATERFORD.

Whitney Cup—Rev. J. J. Kiely, all square; P. J. Grogan, W. Coppinger, and T. G. Devine, 2 down. Saturday Cup—"J. J. Fuller," 2 down; W. Coppinger, 3 down.

MILLTOWN.

To-day—Wednesday medal, strokes.

A. H. PADGHAM WINS DUNLOP SOUTHPORT TOURNAMENT, making four important golf victories in succession. Every shot he played in every event was played with a True Temper Shafted Club. He would have won without True Temper Shafts but he didn't take the risk—so why should you ?—(Advt.)

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The competition for the Open takes place at Springfield, New Jersey, from June 4 to 6.

Hijito Goes Abroad

Hijito, a four years old gelding by Bron Ojo out of Dame Swynford, has left W. Stubbs's quarters at Lutcombe Regis, Wantage, for shipment abroad.

LAWN TENNIS

THE DAVIS CUP TEST

Ireland's Chance to Avenge Defeat in Stockholm

By Our Lawn Tennis Correspondent.

Ireland's return to Davis Cup status after a year "in the wilderness," due to the changing over from the discarded qualifying system to the old plan of every country in Europe going into the hat together, is marked by what promises to be an interesting tie against Sweden. Our last tie in the competition was at Stockholm, where Sweden won 3-2, so now we have a chance of revenge on our own courts to-morrow, Friday and Saturday.

With one exception, E. A. McGuire, the same players will be in opposition. Sweden will rely on K. Schroder and C. Oestberg, and G. Lyttelton Rogers and T. G. McVeagh will represent Ireland in both singles and doubles. In the previous tie McGuire had partnered Rogers in the doubles match. The two visiting players can point to formidable records, mostly, however, gained on covered courts, on which they seem to be experts.

A VARIABLE PLAYER

Schroder, who is twenty-three years of age, is the present Swedish champion, and it will be most interesting to watch his play this week; for his experiences in first-class tennis so far have been somewhat varied. At Stockholm in 1934 he was an unknown quantity, and it was a distinct shock to us when he beat McVeagh easily in the opening match, but Rogers overcame him comfortably on the third day. In the following summer little was heard of him, but he burst into the news last winter with a triumphal tour of France and Germany, in the course of which he defeated Borotra, Boussus, a number of other highly-ranked Frenchmen, and followed this with a victory over Von Cramm all these matches being played on covered courts. Subsequently he won the Coupe de Noel, an important Paris Christmas tournament, on hard courts.

In the new year he went to America to contest the covered courts championships there, and the first shock occurred; for he was beaten in the singles by Frank Bowden, who is below the top flight of American players, but the Swedish champion gained some compensation by capturing the men's and mixed doubles events. Then followed a trip to Bermuda, where further defeats occurred in singles from men he might have been expected to beat. The American verdict was, on the whole, favourable, for he impressed them as showing high promise, but having a lot to learn yet.

STRENGTH AND WEAKNESS

He is essentially an attacking player. Despite his heavy build, he is active about the court and there is a punch in his volleying, while his backhand, either flat or sliced, is a point-winning stroke; but his forehand drive, played almost entirely from the forearm, looks to be rather a weak link at present. He gets plenty of pace on to his cut service, but it is not by any means an alarming delivery. His game is so liable to error that I cannot believe that he will be as formidable an opponent as his record would lead one to think. If he strikes a bad patch with his attacking strokes his defence may not prove sufficiently sound to save him from defeat.

As a contrast to Schroder, the captain, Oestberg, is a seasoned campaigner, his Davis Cup experience extending over nine years. His total of thirty-one Swedish championships is a record for a man in that country, and in the past he has proved a tough nut for anyone to crack. He has taken both Perry and Austin to five sets at Stockholm some four or five years ago, and German covered court titles have come his way both in singles and doubles, but nowadays he is beginning to find the strain of a long match rather severe. Almost as tall as Rogers, he can send over a fast, kicking service, and his ground strokes have appeared to be more consistent than those of Schroder in practice during the last few days; but he appears to be rather slow in getting in to the short shots, and he is obviously happier when the ball is bouncing high.

ROGERS' VICTIMS

In recent years Rogers has been our main hope in singles in the Davis Cup. Sometimes he has risen brilliantly to the occasion and sometimes he has failed inexplicably, but on the whole he has accomplished fine work. Crawford, Von Cramm, Von Kehrling, Ulrich, among others, have gone down before him, and his play in Stockholm in 1934, when he easily defeated both Schroder and Oestberg, drew eulogies of praise from the Swedish newspapers. His play was rated the finest ever seen there, and, although he is not so much at home on grass, he will start with a moral advantage over our opponents of to-morrow. He has not been playing much strenuous tennis recently, but he has been keeping himself fit, and, if he shows his best form to-morrow and on Saturday, I cannot see either of the Swedish players beating him.

He will have very much better support now from McVeagh than he received in 1934. The latter has improved his ground strokes considerably without sacrificing any of his severity at the net, while his remarkable activity and fighting spirit make him most difficult to beat, except by an opponent whose shots carry overwhelming pace. In Stockholm McVeagh worried Oestberg sorely in the match that decided the tie; this week he may prove to be too good for the Swedish captain.

DOUBLES CONTRAST

If we are to win this tie success in three of the singles will be essential; for there is no doubt about our visitors' strength as a doubles pair. They are both first-class volleyers from any position, and they know each other's play inside-out. Against England at Scarborough last year Rogers and McVeagh proved a useful pair, but the former was still inclined to remain in mid-court, instead of covering the net, and McVeagh's service is too easily punished in doubles.

The courts at Fitzwilliam are certain to be slow after the recent rain, but the visitors will not be at any real disadvantage here; for they are used to rainy weather, and have an armoury of sliced and cut shots to combat the low bounce of the ball. Rogers may not be too happy when the ball is not coming up to him, but he showed against Hungary a few years back that he can produce a devastating game on a damp court, too, while McVeagh should be suited by the conditions, since, as I have pointed out, only sheer pace can beat him. Form in the Davis Cup is apt to go wrong, but an Irish victory by three matches to two seems to be a likely result.

SENIOR SCHOOLS' CUP

High School and O'Connell's School engaged in their opening match in the Leinster Schools Senior Cup at Mountjoy Square yesterday. High School surprised by the all-round good form they displayed in winning by five matches clear.

SINGLES.

N. D. Brown (H.S.) beat F. Dempsey (O'C.)—7-5, 6-2.
Allen (H.S.) beat J. Hanrahan (O'C.)—7-5, 6-2
G. S. Prince (H.S.) beat C. O'Brien (O'C.)—10-8, 6-3.

DOUBLES.

Brown and M. C. Fowler (H.S.) beat Dempsey and B. O'Leary (O'C.)—5-7, 6-4, 6-1.
Allen and G. Young (H.S.) beat Hanrahan and G. Spillane (O'C.)—6-2, 6-2.

CRICKET

INDIANS BEATEN AGAIN

Great Batting by Merchant Saves Innings Defeat

DESPITE a magnificent innings of 151 by Merchant—the first century of the tour for All India—Somerset gained a handsome victory at Taunton by nine wickets. Dismissing All India, who faced arrears of 268, for 356, Somerset hit off the 89 runs required to win in 80 minutes. Thus All India suffered their second defeat in three games. Completing his hundred in 205 minutes with the help of eleven fours, Merchant displayed admirable skill and resource at a time when his side looked in danger of an innings' defeat. Very strong on the leg side, Merchant timed his off drives well, and during a stay of nearly five hours his resolute defence made him the despair of all the bowlers.

Hitting as many as twenty fours, he did not give a chance, and proved himself the best batsman in the touring team. Merchant's third wicket stand with Nayudu, who hit one six and four fours, produced 112 runs in 99 minutes, and his sixth partnership with Vizianagram put on 72 in 70 minutes. Most of the other batsmen found the fast, good length bowling of Wellard extremely difficult to play. Claiming altogether six wickets for 52 runs, Wellard dismissed Nayudu and Armanath with successive balls, and, holding one smart slip catch, this fine all-rounder rendered his side splendid service.

SOMERSET V. ALL-INDIA

At Taunton. Somerset won by 9 wkts. Score—SOMERSET—First Innings—496 (Gimblett 105, H. D. Burrough 85, L. Hawkins 79, W. F. Baldock 63 not out).

ALL-INDIA—First Innings—228 (C. K. Nayudu 73; Hawkins 4 for 39).

ALL-INDIA—Second Innings.

D. D. Hindlekar b Wellard	2	Mah Kumar of Vizian. agram b Hawkins	25
Mushtaq Ali l.b.w. b Hawkins	12	C. Ramaswami not out	30
V. M. Merchant b Lockes b Wellard	151	A. Banerjee c Wellard b Andrews	1
C. K. Nayudu l.b.w. b Wellard	68	Amir Elahi b Wellard	20
L. Amarnath b Wellard	0	M. Nissar b Wellard	21
S. M. Hussain c Hazell b Andrews	25	Extras	21
		Total	356

Bowling—Wellard 6 for 52, Andrews 2 for 108, Hawkins 2 for 85.

SOMERSET—Second Innings—Lee l.b.w. b Nissar 0, Gimblett not out 46, Hawkins not out 43. Total (1 wkt.) 89.

NORTHANTS V. LANCS.

At Northampton. Lancs won by 8 wkts. Score—NORTHANTS—First Innings—244 (James 88; Booth 4 for 84).

LANCASHIRE—First Innings—371 for 7, dec. (Paynter not out 132).

NORTHANTS—Second Innings.

Bakewell b Pollard	3	James c Lister b Booth	8
A. W. Allen l.b.w. b Parkinson	67	Matthews c Duckworth b Booth	0
Grimshaw b Pollard	6	Perkins st Duckworth b Parkinson	1
Timms l.b.w. b Pollard	4	Clark not out	0
R. P. Northway c Hopwood b Pollard	21	Extras	6
V. W. Jupp c Paynter b Watson	20	Total	160
Cox l.b.w. b Booth	4		

Bowling—Parkinson 2 for 29, Watson 1 for 15, Parkinson 2 for 29.

LANCASHIRE—Second Innings.

Hopwood not out	26	Paynter not out	2
Washbrook run out	7	Extra	1
Parkinson c James b Grimshaw	0	Total (2 wkts.)	35

SURREY V. GLOUCESTER

At the Oval. Surrey won by 274 runs. Score—SURREY—First Innings—229 (E. R. T. Holmes 79, Gregory 53; Goddard 5 for 76). Second Innings—358 for 8 dec. (Fishlock not out 133, E. R. Holmes 94).

GLOUCESTER—First Innings—174 (Watts 3 for 29, Brown 3 for 45).

GLOUCESTER—Second Innings.

Barnett c Brooks b Gover	1	Crapp b Gover	0
Sinfield l.b.w. b Watts	0	Haynes c Brooks b Brown	45
Neale b Watts	0	Monks c Brooks b Watts	23
Stephens c Brooks b Gover	30	Hopkins not out	8
Dacre c Brooks b Gover	2	Goddard absent (ill)	0
D. A. Page c Watts b Gover	7	Extras	6
Bowling—Gover 5 for 40, Watts 3 for 14, Brown 1 for 32.		Total	119

FIXTURES WANTED

"IRISH TIMES" C.C. "A" XI. require matches, all away, for the following dates:—May 23rd, June 1st, 14th, 27th, July 19th, 26th, August 9th, 22nd, 30th, September 5th, 6th.—F. J. Price, Hon. Sec., c/o "Irish Times" Office, Westmoreland St.

NOTTS V. SUSSEX

At Nottingham. Match drawn. Score :—NOTTS—First Innings—408 for 8, declared (Keeton 103, F. G. Heane 75, Knowles not out 74).

SUSSEX—First Innings.

Langridge (John) c Lilley b Voce	13	Holmes b Staples	34
Parks (J.) c Knowles b Voce	17	Tate l.b.w. b Voce	17
Parks (H.) b Larwood	9	Oakes b Voce	34
Cook b Knowles	5	Wensley b Larwood	17
Langridge (Jas.) c Larwood b Staples	67	Cornford (W.) not out	65
Bowling—Larwood 2 for 89, Voce 4 for 105, Knowles 1 for 95, Staples 3 for 50.		Cornford (J.) b Staples	0
		Extras	6
		Total	384

NOTTS—Second Innings.

Keeton b Oakes	25	Staples not out	60
Harris c Langridge (John) b Tate	10	Knowles c Oakes b Langridge (John)	14
Walker l.b.w. b Cornford (J.)	0	Extras	3
Hardstaff b Wensley	50	Total (6 wkts.)	160
Gunn c and b Parks (J.)	0		

HANTS V. WORCESTER

At Portsmouth. Match drawn. Score :—HANTS—First Innings—365 (R. H. Moore 74, C. G. Paris 83).

WORCESTER—First Innings, 290 (Martin 103, Gibbons 77).

HANTS—Second Innings.

R. H. Moore b Perks	18	Creese l.b.w. b Perks	14
M'Corkell l.b.w. b Perks	1	Boyes c and b Howorth	12
C. G. Paris c Perks b Howorth	34	Pothecary not out	15
Hill c Lyttelton b Perks	6	Lawson st Quaife b Howorth	5
Mead st Quaife b Howorth	14	Herman st Quaife b Howorth	0
Arnold c Quaife b Perks	26	Extras	8
Bowling—Perks 5 for 71, Howorth 5 for 71.		Total	173

WORCESTER—Second Innings.

Gibbons c M'Corkell b Herman	11	King c Herman b Boyes	16
Bull run out	7	Warne c Moore b Lawson	17
Martin c M'Corkell b Boyes	17	Howorth not out	26
C. J. Lyttelton c Boyes b Herman	2	Horton not out	7
B. W. Quaife c M'Corkell b Herman	23	Extras	9
Bowling—Lawson 1 for 12, Herman 3 for 65, Boyes 2 for 32.		Total (7 wkts.)	135

MIDDLESEX V. WARWICK

At Lord's. Warwick won by 1 wkt. Score :—MIDDLESEX—First Innings—150 (G. O. Allen 57; Wyatt 5 for 44). Second Innings—280 (F. E. Covington 85; Wyatt 5 for 89).

WARWICK—First Innings—213 (Hill 51; Sims 4 for 58).

WARWICK—Second Innings.

Kilner b Smith	5	Paine not out	35
Croom b Sims	30	Smart c Robins b Allen	16
Hill b Allen	45	Wilmot c and b Smith	25
R. E. Wyatt b Smith	11	Hollies not out	1
Santall c Price b Smith	14	Extras	11
Dollery c Sims b Smith	25	Total (9 wkts.)	218
Bowling—Smith 6 for 37, Allen 2 for 80, Sims 1 for 35.			

YORKS V. ESSEX

At Hull. Match drawn. Score :—YORKSHIRE—454 (Leyland 263, Hutton 83).

ESSEX—First Innings—219 (Taylor 87 (Verity 5 for 48).

ESSEX—Second Innings.

Cutmore l.b.w. b Bowes	0	Eastman l.b.w. b Verity	0
Taylor b Fisher	19	Bowes	0
Nichols b Verity	77	Wade b Verity	0
O'Connor l.b.w. b Verity	0	Smith (P.) not out	9
Leyland	23	Extras	21
T. N. Pearce not out	40	Total (7 wkts.)	180
C. Bray b Bowes	0		

Bowling—Bowes 3 for 35, Fisher 1 for 23, Leyland 1 for 19, Verity 2 for 35.

TO-DAY'S FIXTURE

Parkfort House School (under 16) v. St. Patrick's Cathedral School, Longdowne road.

BILLIARDS

NEWMAN OUTPOINTED

Sidney Smith outpointed Tom Newman at both sessions in the Professional Championship heat at Thurston's Hall, London, yesterday, scoring 807 in the first session for an average of 77, against 543 (average 46). Four times Smith had three-figure breaks, his best being a brilliant run of 352, while he also had 128, 161, and 106 (unfinished). Newman's best effort being 169.

At night—Smith 717 and Newman 637, the best breaks being 307 (full), 148, 107, and 124 by Smith, and 399, which included 71 close cannons, and 124 by Newman. Closing scores—Newman, 3,092; Smith (in play), 2,502.

WRESTLING

DAN O'MAHONY FOR DUBLIN

HIS OPPONENT WILL BE STRANGLER LEWIS

Mr. Gerald Egan, the Irish-American promoter, is arranging an ambitious programme of events for Dublin during the summer months. For his open-air show in July he has secured the signature of Strangler Lewis for a wrestling match against Dan O'Mahony, who sprang into prominence by his knock-out victory over Primo Carnera some months ago, will also visit Dublin under Mr. Egan's promotion. A hard-hitter, Haynes should prove a big attraction here. He meets the Italian giant again next Monday, and shortly afterwards will sail for Cobh.

Mr. Egan is on the look-out for promising Irish boxers in all weights above feather, for whom, he thinks, there is a fine opening in the United States. He has already arranged for Steve Casey, the Kerry wrestler, to appear in America.

BOXING

FREDDIE MILLER LOSES TITLE

BEATEN ON POINTS BY VETERAN FIGHTER

WASHINGTON, Tuesday.

Freddie Miller, of Cincinnati, who has held the world's feather-weight championship for over three years, lost his title last night to Pete Sarron, of Birmingham, Alabama, who was awarded the decision after a furious fifteen-round contest at the Griffith Stadium.

Sarron, who has been fighting for ten years, set the pace and notched a lot of points in the early rounds, and, after taking a breather, staged a whirlwind finish. Tearing in with a two-fisted bombardment, he had the champion almost out in the thirteenth round, and again in the fifteenth.

Miller, who thus lost his title in the first championship contest ever held in Washington had previously lost only nine fights. He won the feather-weight title from Tommy Paul in January, 1933.

DUBLIN MUNICIPAL ELECTIONS

SELECTION OF LABOUR CANDIDATES

The selection of the following Labour Party candidates for the forthcoming Dublin municipal elections was ratified at a meeting in the Labour Hall, 44 Lower Gardiner street, last night :—

No. 1 Area (7 seats)—Messrs. John McCabe, Secretary, No. 1 Branch, Irish Transport and General Workers' Union; Thos. Scally, National Union of Railwaymen; W. P. Carpenter, Amalgamated Society of Woodcutters.

No. 2 Area (7 seats)—Messrs. Joseph Ellis, General Secretary, Irish Seamen's and Port Workers' Union; C. J. Keogan, Post Office Workers' Union; J. Jordan, National Union of Railwaymen; Ml. Colgan, Irish Bookbinders' and Paper Rulers' Trade Union; Laurence Stoneham, Amalgamated Society of Woodworkers.

No 3 Area (8 seats)—Councillor Martin O'Sullivan, Railway Clerks' Association; Messrs. Frank Foley, Assistant General Secretary, Irish Municipal Employés' Trade Union; John Murray, National Union of Railwaymen; Dan O'Hanlon, Tramways Branch Secretary, Irish Transport and General Workers' Union; Seamus McGowan, North-West Branch, Labour Party.

No. 4 Area (6 seats)—Messrs. P. J. Cairns, Assistant General Secretary, Post Office Workers' Union; Thos. Lawlor, ex-T.D., General Secretary, Irish Municipal Employés' Trade Union; Gilbert Lynch, ex-T.D., General Organiser, Amalgamated Transport and General Workers' Union.

No. 5 Area (7 seats)—Messrs. Edward O'Sullivan, Railway Clerks' Association, nominated by the Pembroke Branch, Labour Party; Seamus O'Brien, nominated by the Richard O'Carroll Branch, Labour Party; and Thomas Dolan, Branch Chairman, Amalgamated Transport and General Workers' Union.

The meeting was addressed by Messrs. W. O'Brien (Chairman), T. Lawlor, Seamus O'Brien and Councillor M. O'Sullivan.

ASSURANCE FIRM'S SOLICITOR

TAXATION OF BILL OF COSTS

(BEFORE MR. JUSTICE JOHNSTON.)

The hearing was resumed of the application on behalf of Dr. H. J. W. Downey, solicitor, Dublin, for a review by the Court of the taxation by the Taxing Master of a bill of costs of the applicant against the City of Dublin Assurance Company, as solicitor to the company.

The bill of costs was for £757 1s. 9d., in relation to matters

PROSPECTUS

This List of Subscriptions will be Opened on To-morrow (Thursday), May 14th, 1936, and will be Closed on or before Friday, May 15th, 1936.

Application will be made to the Committee of the Dublin Stock Exchange for permission to deal in the under-mentioned Cumulative Preference and "A" Ordinary Shares after allotment, and in due course for an official quotation.

A copy of this Prospectus has been filed for registration with the Registrar of Joint Stock Companies in Saorstát Eireann.

IRISH WORSTED MILLS, LIMITED

(Incorporated in Saorstát Eireann under the Companies Acts, 1908 to 1917.)

Authorised Capital - - - - - - £120,000

(Divided into 70,000 6 per cent. Cumulative Preference Shares of £1 each, 150,000 "A" Ordinary Shares of 5s. each, and 50,000 "B" Ordinary Shares of 5s. each.)

The holders of the Cumulative Preference Shares shall be entitled to be paid out of the profits which the Company shall determine to distribute by way of dividend a fixed Cumulative Preferential Dividend at the rate of 6 per cent. per annum on the capital for the time being paid up or credited as paid up on the said Preference Shares during the period in respect of which the dividend is declared. The holders of the Preference Shares shall also be entitled to a right on winding-up to be repaid the amount of capital paid up or credited as paid up on the said Preference Shares held by them respectively, and to payment of all arrears of the fixed Cumulative Preferential Dividend of 6 per cent., whether earned or declared or not, down to the date of repayment in priority to the repayment of the amount of capital paid up or credited as paid up on the Ordinary Shares of the Company, but shall not be entitled to any other rights in the profits or assets of the Company.

Subject as aforesaid the holders of the "A" and "B" Ordinary Shares shall in the event of a winding-up be entitled to be repaid pari passu the amount of capital paid up or credited as paid up on such Shares, and all surplus assets thereafter shall belong to the "A" and "B" Ordinary Shareholders in proportion to the amount paid up or credited as paid up on such "A" and "B" Ordinary Shares respectively at the commencement of winding-up.

The "B" Ordinary Shares shall not confer on the holders thereof any right of voting, nor any right to receive notice of or to attend meetings of the Company. The voting rights of the holders of the Preference Shares are restricted by Article 66 of the Company's Articles of Association.

Other than the said 70,000 6 per cent. Cumulative Preference Shares of £1 each, no Shares entitled to any preference over the Ordinary Shares of the Company shall be issued by the Company otherwise than in accordance with an agreement between the Company and a person purporting to contract on behalf of the holders of the said 6 per cent. Cumulative Preference Shares, ratified or confirmed in manner provided by Article 44 of the Company's Articles of Association.

The Cumulative Preferential Dividend will be calculated up to the 31st day of March and 30th day of September in each year, and will be payable on the 31st day of May and 30th day of November. The first Dividend will be payable on the 31st day of May, 1937, and will be calculated on the amounts paid on application and allotment as from the date of allotment and on the further instalment from the due date of payment.

The Company will be managed and controlled in Saorstat Eireann.

ISSUE AT PAR OF

35,000 6% Cumulative Preference Shares of £1 each, 75,000 "A" Ordinary Shares of 5s. each and 25,000 "B" Ordinary Shares of 5s. each

Of the above Issue, Pepper, Lee & Company, Limited, Worsted Manufacturers, Bradford, and its Directors will subscribe for in cash and will be allotted in full upon the terms of this Prospectus 25,000 "A" Ordinary Shares of 5s. each and all the "B" Ordinary Shares. The Directors of Irish Worsted Mills, Limited, will similarly subscribe for and will be allotted 6,000 "A" Ordinary Shares of 5s. each.

The Industrial Credit Company, Limited, is authorised on behalf of the Company to receive applications for the shares of the present Issue through the Company's Bankers, The Munster & Leinster Bank, Ltd., Dame street, Dublin, and Branches, payable as follows:

	Preference Shares.	"A" Ordinary Shares.	"B" Ordinary Shares.
On Application	5s. per Share	1s. 0d. per Share	1s. 0d. per Share
On Allotment	5s. per Share	1s. 6d. per Share	1s. 6d. per Share
On September 30th, 1936	10s. per Share	2s. 6d. per Share	2s. 6d. per Share
	20s. per Share	5s. 0d. per Share	5s. 0d. per Share

In allotting the above Shares the Directors shall have regard to the provisions of the Control of Manufactures Acts, 1932 and 1934, and of Section 7 of the Finance Act, 1935.

Preferential consideration will be given to applications (if made on the special Pink Forms provided) by Clothing Manufacturers and Drapers in the Saorstát and by Residents in the County of Leix.

RELIEF IN RESPECT OF INCOME TAX AND SURTAX.

Section 7 of the Finance Act, 1932, as amended by Section 7 of the Finance Act, 1935, provides for relief to the extent of 20 per cent. of the income Tax and Surtax payable by individual investors resident solely in Saorstát Eireann in respect of dividends received on certain Saorstát Eireann Stocks, Shares and Securities. Application has been made to the Minister for Finance for a Certificate under sub-section (2) of Section 7 of the Finance Act, 1932, for the purpose of securing the above-mentioned relief for investors in the Preference and "A" Ordinary Shares of the present Issue and the following letter has been received:—

Roinn Airgid,
Sráid Mhuirbhtheann Uacht,
Baile Átha Cliath,
9 Bealtaine, 1936.

A Chara,

With reference to the forthcoming Issue of 35,000 6 per cent. Cumulative Preference Shares of £1 each and 75,000 "A" Ordinary Shares of 5s. each by Irish Worsted Mills, Limited, I am directed by the Minister for Finance to state that, on the basis of the information supplied and subject to his being satisfied that the requirements of the relevant Statute have been complied with in relation to the allotment of Shares, he will be prepared in due course to issue a certificate in accordance with sub-section (2) of Section 7 of the Finance Act, 1932, as amended by Section 7 of the Finance Act, 1935.

I am also to call your attention to the provisions of sub-section (3) and (4) of Section 7 of the Finance Act, 1932, and sub-section (2) of Section 7 of the Finance Act, 1935.

Mise, le meas,
(Signed) ARTHUR D. CODLING.

Messrs. Arthur Cox and Company,
42/43 St. Stephen's Green, Dublin.

Assuming the applicable rate of Tax to be 4/6 in the £, the Cumulative Preference Shares of the present Issue offer the same net yield to qualified individual investors as a security offering a gross yield of approximately £6 7s. 0d. per cent. to which the above relief does not apply

DIRECTORS.

GEORGE HERBERT PEPPER, Cathedine, Burley-in-Wharfedale, Yorkshire. (Chairman and Managing Director of Pepper, Lee & Company, Limited, and Director of other Companies.) Chairman and Joint Managing Director.
JOHN McGRATH, 45 Finglas road, Dublin. (Textile Agent.)
FRANK CLUDERAY PEPPER, Keristal, 7 Nab Wood Drive, Shipley, Yorkshire. (Director of Pepper, Lee & Company, Limited.) Joint Managing Director.
JOHN PATRICK TWOHIG, 1 Park View road, Nab Wood, Shipley, Yorkshire. (Designer and Cloth Constructor.)
EDMUND WILLIAMS, Correen, Allesbury road, Dublin. (Director of Cómhlucht Siúicre Eireann, Teo., and other Companies.)

BANKERS.

THE MUNSTER & LEINSTER BANK, LTD., Dame street, Dublin, and Portlaoighise

BROKERS.

J. & E. DAVY, 16/22 Grafton street, Dublin.

SOLICITORS.

ARTHUR COX & CO., 42/43 St. Stephen's Green, Dublin.

AUDITORS.

KENNEDY, CROWLEY & CO., 4 and 5 Westmoreland street, Dublin.

SECRETARY AND REGISTERED OFFICE (PRO TEM).

WALTER MELLOR, A.C.A., 4 and 5 WESTMORELAND STREET, DUBLIN

PROSPECTUS

OBJECTS.—The Company has been formed for the purposes specified in the Memorandum of Association. The Company proposes to erect a mill at Portlaoighise for the manufacture of worsted piece goods. The Company will manufacture worsted dress goods, costume cloths and mantle cloths for women's wear and popular priced worsted suiting cloths for men's wear of dimensions and prices considered most suitable for the trade in this country. A large range of designs and cloths will be turned out, but the customers will have a very wide variety of patterns available. The Company will dye and finish and distribute its products.

FACTORY SITE.—The Company has obtained an option (Contract No. 2 below) to purchase on favourable terms in fee simple, free of rent, a site in Portlaoighise, comprising an area of about 6 statute acres. From several locations considered by the Company Portlaoighise was selected because of many advantages which make it a very desirable location for the industry. The site adjoins the main Dublin-Cork railway line; it is only 51 miles by road from Dublin, and is conveniently situated for the distribution of the Company's products throughout the country. The Great Southern Railways Company has intimated its willingness to lease to the Company an adjoining plot for a term of 99 years at £5 per annum. Ready access to an adequate supply of water, suitable in quality, is an important consideration in fixing the location of an industry of this kind and the Directors were able to satisfy themselves fully in this connection before the Portlaoighise site was decided upon. The local authority has by Contract No. 1 mentioned below agreed to grant the Company facilities as regards water and sewerage.

DEVELOPMENT PROGRAMME.—The Company in its initial stage of development intends to work on a 50 loom unit working two shifts producing about 500,000 sq. yards of cloth per annum. The Factory will be so designed that its capacity can readily be increased, and this is highly beneficial in the nature of the industry the Directors consider it prudent policy to instal only one unit as mentioned so that workers may be satisfactorily trained before the output is increased to provide more fully for the Saorstát Market. When the stage of further development is reached additional capital will be necessary beyond the amount of the present issue.

PROTECTION.—Woven Tissues more wholly or partly of wool or worsted (other than floor coverings) which are not less than 12 inches in width, and which weigh not less than 7 ozs. per square yard are subject to a duty of 45 per cent. with a preferential rate of 30 per cent. if they exceed 1/3 per square yard in value and 30 per cent. with a preferential rate of 20 per cent. if not in excess of 1/3 per square yard in value. Under an Order of the Executive Council dated 12th March, 1935, and made pursuant to the Control of Imports Act, 1934, Woven Tissues of certain descriptions can only be imported into this country under licence.

In the opinion of the Directors the above provisions will afford adequate protection to the Company.

PLANT AND EQUIPMENT.—Machinery and Plant of the most modern type will be purchased. In recent years very important technical improvements have been made in the equipment of weaving, dyeing and finishing mills, and consequently the Company will enjoy a considerable advantage by installing entirely new machinery. The Directors believe that the Company's factory as a consequence will be among the best equipped in the world for the textile industry.

AVAILABLE MARKET AND PROFITS.—The demand in the Saorstát for the type of cloth which the Company intends to manufacture is known to be considerable, and is supplied at present mainly by import. The published statistics do not show separately the value of these imports, but, as a result of inquiries made with the trade in this country, and an examination of the official statistics relating to the imports of Woven Tissues, the Directors are satisfied that there is a very attractive and important market in the Saorstát for the Company's products. When an output calculated on a conservative estimate of the available market the Directors are of opinion that when the initial stages of development are passed the Company should be able to earn substantial profits.

TECHNICAL MANAGEMENT.—The Company has secured the services of George Herbert Pepper and Frank Cluderay Pepper to act as part-time joint Managing Directors for a period of 10 years under agreements Nos. 4 and 5 mentioned below. These gentlemen are Directors of Pepper, Lee and Company, Limited, which for the past 50 years has carried on a successful business in worsted cloths in Bradford on a large scale, for the British, Saorstát and foreign markets. Under Contract No. 5 mentioned below Pepper, Lee and Company, Limited, have undertaken to supervise the installation of the factory, to train at Bradford Irish workers intended to be employed at the Company's factory, and to make available their own designs and the services of their technical staff at Bradford, and the Company has agreed to pay to Pepper, Lee and Company, Limited, a yearly sum of £250, together with 5 per cent. of the amount by which the profits, as defined by Clause 5 of the said agreement, in any year in which the Preference Dividend has been earned and paid. By the same agreement Pepper, Lee and Company, Limited, undertakes not to compete within the Saorstát Eireann with the cloths produced by the Irish Company.

CAPITAL REQUIREMENTS.—The capital required for preliminary outlay and for the development at present contemplated is estimated as follows:—

	£
Acquisition of Site, Construction of Factory Premises, Offices, Stores, etc., and installation of all services	10,000
Plant and Machinery, including cost of installation	16,000
Working Capital	29,000
Preliminary Expenses (including expenses of this issue)	5,000
	60,000

UNDERWRITING.—Under Contract No. 6 (mentioned below) The Industrial Credit Company, Limited, has agreed to underwrite the Cumulative Preference Shares and "A" Ordinary Shares of the present Issue, with the exception of 25,000 "A" Ordinary Shares to be subscribed for by Pepper, Lee and Company, Limited, and its Directors) for an underwriting commission of 3 per cent. and an overriding commission of 1 per cent. on the Issue price of the shares, and have agreed to pay the Brokerage in respect of the shares so underwritten. In addition to the cost of printing, circularising and advertising the Prospectus and all other incidental expenses of the Issue up to and including the posting of the Letters of Allotment, the Company will pay Stamp Duties on Capital and Legal and Accountancy charges, in consideration of a further payment of £1,550.

STATUTORY AND GENERAL INFORMATION.

The Articles of Association provide (*inter alia*) as follows:—

35.—(a) The Directors may decline to register any transfer of shares upon which the Company has a lien and in the case of shares not fully paid up may refuse to register a transfer to a transferee of whom they do not approve, without assigning any reason for such refusal.

(b) The Directors may refuse to register any transfer of the issued shares and at least two-thirds in nominal value of every class of shares issued and carrying voting rights shall be in the beneficial ownership of (1) a person who is, or (2) two or more persons each of whom is, both (i) either a "qualified person" or a "qualified holding company" as defined in Section 7 (3) of the Finance Act, 1935 (No. 28 of 1935), and also (ii) either a "qualified person" as defined in the Control of Manufactures Act, 1934, or a "qualified holding company" which complies with all the conditions of Section 9, sub-section (1) (i) of the said Act.

(c) The Directors may from time to time and at any time serve a notice in writing upon the registered holder or holders of any share requiring such registered holder or holders within 28 days after service of such notice to send the Company in writing stating whether the beneficial owner or each of the beneficial owners of such share is or is not a "qualified person" or a "qualified holding company" as aforesaid and if such registered holder or each of such registered holders claims that the beneficial ownership of such share is in such "qualified person" or "qualified holding company" the Directors may require from him a certificate to that effect in the form and containing such particulars as the Directors shall consider necessary.

(d) If at any time any share shall be in the beneficial ownership of a person who is not or of two or more persons each of whom is not either a "qualified person" or a "qualified holding company" as aforesaid or if the registered holder of any share shall fail to comply with the provisions of the last preceding clause within the time therein mentioned then and in any such case the Directors shall be at liberty to serve a notice upon such registered holder requiring such share to be sold and if the registered holder shall make default in complying with such notice for a period of one month after service of such notice, then the Directors may proceed to sell the share, and may cause the name of the purchaser to be entered in the register as the holder of the share, and shall hold the purchase money in trust for the former holder of the share, and the validity of such sale and registration shall not be questioned, but the Directors shall only exercise the powers conferred upon them by this clause if and when in the opinion of the Directors it shall become necessary to exercise such powers in order to prevent a contravention of clause (b) hereof.

(e) If the Directors refuse to register a transfer of any share, they shall within two months after the date on which the transfer was lodged with the Company send the transferee notice of the refusal.

44.—The rights and privileges attached to any class or classes of shares in the Company's capital may be modified, commuted, affected, abrogated, or dealt with by agreement between the Company and any person purporting to contract on behalf of the class, provided that such arrangement is (a) ratified in writing by the holders of at least three-fourths of the nominal value of the issued shares of the class, or (b) confirmed by an extraordinary resolution passed at a separate General Meeting of the holders of shares of the class, and all the provisions hereinafter contained as to General Meetings (save Article 69 hereof) shall, *mutatis mutandis*, apply to every meeting of the holders of the shares of any class, but so that the necessary quorum thereof shall be members holding or representing by proxy one-fifth of the nominal amount of the issued shares of such class, and that the holders of shares of the class shall have one vote for each share of the class held by them respectively, and that if at any adjourned meeting of such holders a quorum as above defined is not present those of such holders who are present shall be a quorum. This Article is not to derogate from any power the Company would have had if this Article were omitted.

45.—The Directors may from time to time at their discretion raise or borrow or secure the payment of any sum or sums of money for the purposes of the Company, provided always that without the consent in writing of the holders of at least three-fourths of the issued 6 per cent. Cumulative Preference Shares of the Company, or the sanction of an extraordinary resolution passed at a separate General Meeting of the holders of the said 6 per cent. Cumulative Preference Shares duly convened and held in accordance with Article 44 hereof, the amount at any one time owing in respect of moneys so raised, borrowed or secured shall not exceed the nominal amount of the issued Share Capital of the Company for the time being, but, nevertheless, no lender or other person dealing with the Company shall be concerned to see or enquire whether this limit is observed.

66.—Subject to any special rights or restrictions as to voting upon which any shares may be issued or may for the time being be held, on a show of hands every member present in person shall have one vote, and upon a poll every member present in person or by proxy shall have one vote for every share held by him. Provided that (1) the holders of the 6 per cent. Cumulative Preference Shares of the Company shall have no right to receive notice of or to be present or to vote either in person or by proxy at any General Meeting by virtue of in respect of their holding of the said Preference Shares unless (a) a resolution is proposed affecting the rights or privileges of the holders of such Preference Shares (provided always that (i) an increase of the authorised capital of the Company by the issue of Ordinary Shares, or (ii) a resolution for the voluntary winding up of the Company shall not be deemed to alter or affect the rights or privileges of the holders of the said Preference Shares), or unless (b) any fixed preferential dividend on such Preference Shares or any part thereof shall be and remain twelve months in arrear, in which case the holders of such Preference Shares shall during such time as the said dividend or any part thereof shall remain in arrear, but not otherwise, be entitled to receive notice of and to be present and vote at General Meetings. For the purpose of this Article the Preference dividend shall be deemed to be due on the 31st day of May and 30th day of November in each year. (2) The holders of the "B" Ordinary Shares of the Company shall have no right to receive notice of or to be present or to vote either in person or by proxy at any General Meeting by virtue of or in respect of their holding of the said "B" Ordinary Shares.

70.—Votes may be given either personally or by proxy.

77.—(a) Pepper, Lee and Co., Limited, having their Registered Office at 35, Bolton road, Bradford, England, shall have the right to nominate the Directors of the Company so long as Pepper, Lee and Co., Limited, hold in the aggregate of the Company "A" and/or "B" Ordinary Shares of the nominal value of at least £10,000. Mr. George Herbert Pepper and Mr. Frank Cluderay Pepper shall be deemed to be the first nominees of Pepper, Lee and Co., Limited.

(b) The qualification of a Director shall be the holding of shares in the Company of the nominal value of at least £500. Provided always that a Director being a nominee of Pepper, Lee and Co., Limited, need hold no qualification.

79.—The remuneration of the Directors, in addition to remuneration payable to any of them under service agreements with Directors and others, otherwise, shall be a total sum of £500 per annum which shall be divided as may be agreed amongst them; but in default of any agreement, the same shall, if they have been Directors throughout the year, be divided equally amongst them, but if they have not, then the same shall be divided amongst them rateably in proportion to the parts of the year during which they have respectively been Directors. The Directors shall also be paid such further sum (if any) as shall be voted to them by the Company in General Meeting, and all such sums shall be divided amongst the Directors as they shall determine, or, failing agreement, equally.

80.—The Directors shall be entitled to be repaid all travelling, hotel, and other expenses incurred by them while engaged upon the business of the Company or in attending or returning from Board meetings.

82.—The Directors may from time to time appoint one or more of their body to be Managing Director or Managing Directors of the Company, and one or more Assistant Managing Director or Assistant Managing Directors, either for a fixed term or without any limitation as to the period for which he or they is or are to hold such office, and may from time to time (subject to the provisions of any contract with the Company) remove or dismiss him or them from office and appoint another or others in his or their place or places.

95.—The remuneration of a Managing Director shall from time to time be fixed by the Directors, and may be by way of salary or commission or participation in profits, or by any or all of those modes.

104.—If any Director, being willing, shall be called upon to perform extra services, or to make any special exertions in going or residing outside the Irish Free State, or otherwise, for any of the purposes of the Company, the Company shall remunerate the Director so doing, either by a fixed sum or by a percentage of profits, or otherwise, as may be determined by the Directors, and such remuneration may be either in addition to or in substitution for his share in the remuneration above provided.

The Articles also provide that the minimum subscription upon which the Directors may proceed to allotment in the case of the allotment of any shares payable in cash is shares to the nominal value of £7,000 on the whole of the present issue has been underwritten or will be taken firm the Directors will proceed to allotment on the closing of the Subscription List.

No shares in the Company are being issued otherwise than for payment in cash and no shares are under option. There are no debentures or debenture stock outstanding.

The Preliminary Expenses are estimated at £5,000 and are payable by the Company.

The Directors are interested as follows:—

George Herbert Pepper and Frank Cluderay Pepper are interested in Contract No. 3 below as Directors of and shareholders in Pepper, Lee and Company, Ltd., which has the capital as mentioned in Contract No. 3 below and 6,730 Preference Shares of £1 each) they hold respectively 2,334 Preference Shares and 50,297 Ordinary Shares, and 10,600 Ordinary Shares. George Herbert Pepper is interested as Contract No. 4 below, and Frank Cluderay Pepper in Contract No. 5 below.

The following Contracts, which are or may be material, have been entered into:—

1. Dated the 5th day of May, 1936. The Laoighis Board of Health and Public Assistance and Frank Cluderay Pepper as Trustee for the Company. Agreement for water and sewerage.
2. Dated the 5th day of May, 1936. Valentine S. Hinds and Sarah Elizabeth Hinds both of Maryborough in the County of Leix and Arthur Orr as Trustee for the Company. Option Agreement for purchase of site for factory at Portlaoighise for £400 in fee simple to be paid to them jointly.
3. Dated the 8th day of May, 1936. Pepper, Lee and Company, Limited, and the Company. Service Agreement.
4. Dated the 8th day of May, 1936. George Herbert Pepper and the Company. Service Agreement as Joint Managing Director for 10 years at salary of £250 (less Director's fees) and commission at 5 per cent. of profits of the Company as therein defined in any year in which the Preference dividend has been earned and paid.
5. Dated the 8th day of May, 1936. Frank Cluderay Pepper and the Company. Service Agreement as Joint Managing Director on like terms as in Contract No. 4.
6. Dated the 8th day of May, 1936, between the Company and The Industrial Credit Company, Limited. Underwriting and Issuing Agreement referred to above.

If any application is not accepted in full, the surplus paid on application will be applied towards the amount payable on allotment and any balance returned will be returned. If no allotment is made, the amount paid on application will be returned in full. Failure to pay any instalment on the due date will render the amount previously paid liable to forfeiture and the relative allotment liable to cancellation. Interest at the rate of 10 per cent. per annum may be charged on amounts overdue. Payment may be made in full after allotment, but no discount will be allowed.

Share Certificates will be ready for delivery in exchange for fully-paid Allotment Letters, on and after October 31, 1936.

Copies of the Memorandum and Articles of Association of the Company, of the above-mentioned contracts, and consents in writing of the above-named, can from the Department of Finance may be inspected at the Office of the Company's Solicitors, 42/43 St. Stephen's Green, Dublin, during business hours on any day, while the List of Subscriptions remains open.

A Brokerage at the rate of 1¼ per cent. will be paid to Bankers, Stockbrokers and Financial Houses on the nominal value of all shares allotted to the Public in respect of applications bearing their stamp, with the exception of the shares agreed to be taken by Pepper, Lee and Company, Limited.

Applications for shares should be made on the accompanying Form and lodged with the Munster and Leinster Bank, Ltd., Dame Street, Dublin, and Branches, together with a cheque for the amount payable on application.

Prospectuses and Forms of Application may be obtained from any office of the Munster and Leinster Bank, Ltd., from any Stockbroker, from the offices of the Company, or from The Industrial Credit Company, Limited, 9 Leinster street, Dublin.

Dated May 11th, 1936.

THIS FORM MAY BE USED.
(For use by Issuing House only). No. .....

IRISH WORSTED MILLS, LIMITED

(Incorporated under the Companies Acts, 1908 to 1917.)

ISSUE AT PAR OF
35,000 6 PER CENT. CUMULATIVE PREFERENCE SHARES OF £1 EACH, 75,000 "A" ORDINARY SHARES OF 5/- EACH, AND 25,000 "B" ORDINARY SHARES OF 5/- EACH.

FORM OF APPLICATION.

To the Directors of Irish Worsted Mills, Limited.

GENTLEMEN,—Having paid to your Bankers a deposit as follows:—

(1) 5/- per Share on Application for ..... of the above Preference Shares ..... £ : :
(2) 1/- per Share on Application for ..... of the above "A" Ordinary Shares ..... £ : :
Making a total deposit of ..... £ : :

I/we hereby apply for and request you to allot to me/us that number of Shares and I/we hereby undertake and agree to accept the same or any less number of such (respective) Shares that you may allot to me/us, upon the terms of the Company's Prospectus dated May 11th 1936, as filed with the Registrar of Joint Stock Companies, and subject to the Memorandum and Articles of Association of the Company, and I/we hereby undertake and agree to pay the amount payable on Allotment and the further instalment due on any Shares allotted to me/us as specified in the said Prospectus, and I/we authorise you to place my/our name(s) on the Register of Members of the Company as the holder(s) of the Shares allotted to me/us.

I/we hereby declare that I am a/we are citizen(s) of Saorstát Eireann.*

I/we declare that I/we (for ..... of .....) will be the beneficial owner(s) of any Shares allotted pursuant to this application and that I am a/we are qualified person(s) or a qualified holding body corporate within the definitions contained in the Control of Manufactures Act, 1934† he is a/they are

Dated this ..... day of May, 1936.

Usual Signature .....

Please Write Distinctly. Name (in full) .....
(IN BLOCK LETTERS.) (If a lady, state whether Mrs. or Miss.)

Address (in full) .....

.....

Profession or Occupation .....

For use only where the Shares are to be registered in the names of Joint Holders. Usual Signature .....

Name (in full) .....
(IN BLOCK LETTERS.) (If a lady, state whether Mrs. or Miss.)

Address (in full) .....

.....

Profession or Occupation .....

*This form of declaration should be struck out if not applicable.
†This form of declaration should be struck out if not applicable. The definition of a qualified person, according to Section 2 (3) of the Control of Manufactures Act, 1934, is either

(a) a person born in Saorstát Eireann or the area now comprised in Saorstát Eireann, or
(b) a person who is and for not less than five consecutive years immediately preceding 2nd July, 1934, has been ordinarily resident in Saorstát Eireann.

The definition of a qualified holding body corporate is set out in Section 9 (1) (f) (i) of the Control of Manufactures Act, 1934.

This form should be filled up and forwarded to The Munster and Leinster Bank, Ltd., Dame Street, Dublin, or any Branch, together with a remittance for the amount payable on application.

Cheques should be drawn payable to "Bearer" and crossed "Not Negotiable."

(Any alteration from "Order" to "Bearer" must be initialled by the Drawer).

No receipt will be issued for the payment on application, but an acknowledgment will be forwarded in due course, either by Letter of Allotment, in whole or in part, or by return of the Deposit.

(For use by Bank). No. .....

Financial News & Notes

DUBLIN QUIET

RAILS EASIER

DUBLIN TRAMS IMPROVE

There was no improvement in the volume of trading on the Dublin Stock Exchange yesterday and prices inclined to slip back, due chiefly to lack of interest.

The Funds were steady to firm. The Second National Loan improved to 115¼ and Land Bonds tended higher.

Banks were unchanged, apart from Hibernians, which rose to 11¼.

Guinness repeated 158s. 9d., but the Pref. declined to 15½, and Cairnes Ord. fell 2s. 6d.

B. and I. Steam Pref. gave way to 23s. and Cable issues were again dull.

Rails met with scattered liquidation and Great Southern Ord. fell a point and the Pref. eased to 59¾, but the Deb. hardened a shade. Great Northern Ord. also slipped back to 18¼.

Dublin Tram Ord. advanced to 13s. 6d. on renewed support.

Associated Chocolate Deb. recovered to 10¾, but Carroll Pref. and Irish Cinema issues tended lower.

Dunlop Rubbers shed a few pence, but Ford Motors hardened a shade and Imperial Chemicals repeated 39s. 1½d. Mexican Eagles sprung into demand in the afternoon and made good headway.

LONDON HEAVY

LATE RALLY IN WEST WITS.

Fears regarding the outlook for the franc, and the uncertain tendency of American markets, were factors for restrained buying activity on the London Stock Markets yesterday. Another influence which was not conducive to brisk trading was the near approach of the end of the account. It was scarcely surprising, therefore, that conditions generally were quiet, and rather dull. From the start prices in most departments were inclined to move unfavourably, and only a limited volume of liquidation was sufficient to cause sharp declines in certain Industrials and "Kaffirs." A feature in the latter section, however, was a rally in West Wits, which, after leading the downward movement, rallied, and eventually finished substantially higher.

RAILS

Trading either way in British Rails was very quiet, but the undertone of the market remained firm, and prices, after moving narrowly finished steady. Foreign Rails were idle and featureless, while the only movement of importance in a subdued Colonial section was a fresh fall in Canadas. American Rails were mostly lower owing to unfavourable overnight Wall street advices.

INDUSTRIALS

Trading in some Industrial sections was too small to have much effect on values, but absence of interest and realisation combined to cause dullness in Iron and Steels, Textiles, and certain Building issues. Motors, after weakening tended to harden on the news that March registrations were a record, while Breweries were better where changed. Transatlantics opened dull, but later in the day a few buyers appeared and, in consequence, initial losses were reduced.

MINES

Interest in Mines was again concentrated mainly on West Wits, which, after being depressed by profit-taking, attracted buyers and recovered to a record high level. Movements in other Kaffirs were usually against holders, owing to absence of fresh support and realisation.

DIVIDENDS AND REPORTS

Bolands, Limited.—The report of the directors for the year ended 28th March, states that the profit and loss account for the year shows a surplus of £28,832 (£27,666); the credit brought forward from 1935 was £10,682, making a total of £39,714. After deducting interest on Debentures (£75,000) for the year, £2,906; interim dividends paid for half-year to 28th September, 1935, on Preference shares, £1,743; on Ordinary shares (£150,000) at 4 per cent. per annum, free of income tax, £2,600; the balance remaining is £32,464. We recommend that this be applied as follows:—To dividend on Pref. shares, £1,743; to dividend on Ord. shares for half-year at 3 per cent. per annum, free of income tax (same), £3,260; to special outlay on mills and bakeries, £5,000 (same); to reserve and renewal fund, £4,000 (£3,000); to depreciation account £4,000 (£3,000); to employes' benevolent fund, £1,000 (same); to credit of the account for the current year, £11,520 (£10,882). The company's property and plant have been maintained in a good and efficient state of repair. The new extension to the bakery department, referred to in our report of last year, has been completed, and has enabled us to cope very satisfactorily with our increased bakery trade. Mr. Findlater, the director retiring in rotation, is eligible for re-election. (The figures in parentheses are for 1935.)

Aibhoil Tea.—Final dividend of 6 per cent., less tax, making 9 per cent., against 8 per cent.

Advance Laundries, Ltd.—Ordinary dividend of 6¼ per cent., making 10 per cent. for the year, compared with 9 per cent. for 1934-35. The directors are also offering to shareholders 800,000 2/- Ordinary shares at 3/- per share, in the proportion of four new shares for every nine held.

Allied Produce.—Dividend of 2 per cent. for the year (same).

A. & L. White.—The directors recommend, in addition to the payment of a dividend of 7½ per cent., again making 12½ per cent. for the financial year to March 31 last, the creation of 100,000 new shares of 10/- each and the distribution thereof among the shareholders as a capital bonus in the proportion of one bonus share for every six shares already held. The bonus shares will not participate in the dividend for the past year, but will rank with the existing shares for all other future dividends.

Bazan Seal Rubber.—Net profit for year £4,991. Dividend of 3½ per cent. Forward, £397.

Bank of London and South America.—Consideration of payment of a dividend deferred until the receipt of the accounts for the year.

Bass, Ratcliff and Gretton.—5 per cent. (1/- per share), free of tax, on Ord. shares. Interim. (Same.)

B. Laporte.—Final dividend of 17½ per cent., making 22½ per cent. for the year (against 20 per cent.).

Bagnacata Tea.—Final Ordinary dividend of 5½ per cent., less tax, making 8 per cent., against 5 per cent.

Chulna Tea.—Final Ordinary dividend of 8 per cent., less tax, making 12 per cent., against 8 per cent.

Dangua Tea.—Dividend of 5 per cent., less tax, for the year (same).

East African Power and Lighting.—The directors have decided to maintain the dividend on the Ord. shares at 7 per cent. for the year ended December 31 last by a final distribution of 4 per cent.

Globe and Phoenix Gold Mining Co.—Final dividend of 20 per cent., making 80 per cent., tax free, for the year 1935. A similar distribution was made in respect of the previous year.

Hyde's Bird Seeds.—Quarterly dividend of 5¾ per cent.

Indian and General Investment Trust.—Payment of final dividends for the half-year on the Preferred Stock at the rate of 2½ per cent. actual, and on the Deferred Stock at the rate of 7½ per cent. actual, making 12½ per cent. for the year (11 per cent.).

John Woodrow and Son. — Dividend on the Ordinary Shares of 8 per cent actual, less tax, for the year (same).

J. Lyons.—Final Ordinary dividend of 2/10 per share. This maintains the year's distribution at 23½ per cent.

John Galloway.—Dividend at the rate of 6½ per cent. per annum for eight months to March 31, 1936.

Kuala Pertang Syndicate.—Dividend of 5 per cent. for the year (against 4 per cent.).

London Brick.—First interim dividend of 5 per cent actual, less tax, on the Ordinary Stock (same).

Muirhead and Willcock.—Net profit for year £2,065, add £1,346 brought in, making £3,309. To dividend on First Preference for the year to July 31, 1935, £2,000; forward, £1,309.

Mazelee Tea.—Final dividend of 3 per cent., less tax, making 5 per cent. (same).

New Zealand and Australian Land.—Interim dividend of 2 per cent., less tax or the Preference Stock.

Nineteen Twenty-Eight Investment Trust.—The dividend on the Ord. stock is to be maintained at 2 per cent. for the year ended March 31 last, leaving £15,783 to go forward, compared with £14,989 brought in.

Nitrate Railways.—No dividend (same).

Northern American Trust.—Dividend of 6 per cent. for the half-year (same).

Salts Saltaire.—An increase in trading profits from £249,566 to £350,857, and in net profit to £241,777, is shown in the report for the year. The Ordinary received 56 per cent., compared with 23 per cent.; £50,000 to contingency reserve, and £40,000 to general reserve, leaving £53,637 to be carried forward.

Swedish Ball Bearing.—A dividend of 10 per cent. on the "A" and "B" shares (10 Swedish crowns per share of 100 crowns) for the year ending December 31, 1935, has been declared. For 1934 a dividend of 8 per cent. and a capital bonus of 10 per cent. was distributed.

Sylnet Tea.—Final dividend of 7 per cent., less tax, making 9 per cent., against 8 per cent.

Telephone Rentals.—Final dividend of 2 per cent., making 9½ per cent. for the year (against 8 per cent.).

MARKETS AT A GLANCE

Tuesday Night.

STOCKS AND SHARES:

London heavy.
Dublin quiet.
Manchester Textiles unchanged.
Birmingham Motors dull.
New York steady.

MONEY:

Bank of England Rate	2	p.c.
Last Year	2	p.c.
Irish Bank Rate	3	p.c.
London Day-to-Day Loans	½	p.c.
London Three Months' Bills	11/16	p.c.
Price of Gold	140/2½	
Silver (spot)	20⅞d.	

THE INDUSTRIAL MARKET

DISTILLERS WELL MAINTAINED

Quiet conditions again prevailed in most sections of the Industrial market yesterday. The Transatlantic counters reflected the dull tone of Wall street, though some improvement was witnessed in the late dealings.

Cable and Wireless stocks remained rather undecided. A little support was noticeable for the Pref. up to 111½, but the "B" Ord. were offered around 8.

MOTORS IRREGULAR.

Motor shares presented an irregular appearance. A.E.C. gave way to 46s. 3d., and Standards lost 1s., but Fords were better.

As regards Aviation and kindred descriptions, Rolls-Royce became dull, falling ¼ to 7⅛.

Electrical Equipments where altered were lower, business being on a small scale.

Stores shares were rather neglected, and little change took place. Woolworths were in quiet demand and closed 4½d. higher at 129s. 6d. Amsterdam buying was reflected in Unilevers. The N.V. were 1s. higher at 36s. 3d., while the English issue went ahead to 33s. 1½d.

RAYONS STEADY.

Among Rayons, Canadian Celanese put on ½, Courtaulds were also a few pence to the good, while Snia Viscosa improved to 2⅛.

VALUE OF THE £

	Tuesday.	Monday.	Per Cent. of Parity.
New York	4.97⅛*	4.96⅞	102.3
Montreal	4.97¼	4.96½	102.3
Amsterdam	7.36½	7.33	60.8
Berlin	12.23½	12.20½	60.4
Brussels	29.33	29.24	83.8
Copenhagen	22.38	22.40	123.4
Geneva	15.39	15.35	61.0
Milan	63¼	63¼	68.5
Oslo	19.90	19.90	109.6
Paris	75¼	75⅛	60.8
Stockholm	19.39½	19.39½	106.8
Kobe	14⅞	14⅞	174.9

*Close in New York, 4.97

DUBLIN BUSINESS DONE

FUNDS HARDER INCLINED. BANKS STEADY. GUINNESS UNCHANGED. RAILS EASIER. DUBLIN TRAMS ADVANCE. BRITISH INDUSTRIALS LOWER FOR CHOICE.

In Funds, 5 per cent. Second National Loan rose ¼ at 115⅛, 3½ per cent. Fourth Loan repeated 101¼, 3½ per cent. Compensation Stock 95, 4½ per cent. Land Bonds rose ¼ at 112⅜ after 112½, do. (under £200) ¼ at 112¼, do. New (under £200) repeated 108⅞, and 4 per cent. Land Bonds (under £200) 103⅜. 5½ per cent. War Loan repeated 106⅝, do. Deed 105⅛. 2½ per cent. Consols quoted 85⅜, and India 3½ per cent. Stock 97⅛. Dublin 3½ per cent 1955/80 steady at 95⅜, and do. 4 per cent. quoted 102⅛ (small), after 102¼.

Hibernians rose ¼ at 11½, Munster and Leinsters repeated 110s. (small), Nationals 51s. 9d. Provincial Ord. 53s. 6d., and Royals 16 (small).

Guinness Ord. repeated 158s. 9d. after 159s., do. Pref. fell ⅛ at 154, and Cairnes Ord. 2s. 6d. at 70s. (small).

B. and I. Steam Pref. shed 4½d. at 23s. (small).

Cable "A" Ord. lost ⅛ at 27¼, do. "B" Ord. ¼ at 7½, and do. Pref. ¼ at 110 (all small).

In Rails, Great Southern Ord. lost 1 at 59 (small), do. Pref. eased ¼ at 59½, do Deb. rose ¼ at 90⅜ (small), Great Northern Ord. eased ¼ at 18½, and do. Pref. rose ¼ at 37½ (small).

Dublin Tram Ord. gained 6d. at 13s. 6d. after 13s. 6d., 13s. 3d.; do. Pref. repeated 22s. 6d., and do "B" Deb. 92½.

Among Industrials, Associated Chocolate Deb. rose ¼ at 10⅜. Bovril Pref. repeated 20s. 9d., Carroll Pref. eased 4½d. at 22s. 7½d., Irish Cinema Ord. 3d. at 6s. 9d. (small), do. Pref. 1½d. at 20s. (small), Irish Dunlop Pref. repeated 24s. (small), Irish Sugar Pref. rose 1½d. at 23s. 10½d., and May Roberts (Ireland) Ord. repeated 37s. 9d. (small).

Dunlop Rubbers lost 7½d. at 35s. 6d., Ford Imperial Chemical Ord. repeated 39s. 1½d., and J. and P. Coats Ord. 65s.

"Other business done" will be found at foot of annexed table.

OFFICIAL QUOTATIONS.

5% Second Nat. Loan (115½)	115½	G.S. Ord.....(60)	*59
3½% Fourth Loan (101½)	101½	Do. Pref.....(60)	59½
3½% Compensation Stk. (95)	95	G.N. Ord.....(184)	18½
4½% Land Bonds (112½)	112½	Do. Pref....(37½)	*37½
Do. (under £200) (112)	112½	Dublin Tram Ord. (13/-)	13/6 13/3 13/6
Do. New (under £200) (108½)	108½	Do. Pref.....(22/6)	22/6
4% Land Bonds (under £200)... (103½)	103½	Do. B Deb....(92½)	92½
Irish Sugar 4% Deb. 100b 101a	101a	Shell Transport Ord. (7/-)	*6/9
2½% Consols...(85⅛)	85⅛	Do. Pref...(20/1½)	*20/-
3½% War Loan (106⅛)	106⅛	Irish Dunlop Pref. (24/-)	*24/-
Do. Deed.(105⅛)	105⅛	Irish Sugar Pref. (23/9)	23/10½
India 3½% Stk..(97)	97½	May Roberts (I.) Ord. (37/9)	*37/9
Dublin 3½% (1955-80) (95½)	95½	Do. Pref...22/-b 23/-a	
Do. 5% (1950-70)	112⅛	Dunlop Rubber (36/1½)	35/6
Do. 4%..... *102½	2½	Electrical & Musical (25/3)	26/3b
Hibernian BK..(11)	11½	Ford Ord.(31/10½)	*32/3
Munster & Leinster (10/-)	*110/-	Chemical Ord. (39/1½)	39/1½
National ...(51/9)	51/9	Do. Def.....9/4½b	9/9a
Provincial Old (53/6)	53/6	Imperial Tobacco (£1 pd.)	158/b 158/9a
Royal .....(16)	*16	Unilever Ord.	31/9b 32/9a
Cairnes Ord..(78.6)	*70/-	Do. N.V. Ord.	34/6b 35/6a
Distillers Ord. (158/-)	159/- 8/9	Vickers Ord	24/3b 24/9a
Do. Pref....(16½)	15½	Coats Ord....(63/-)	65/-
B. & I. Pref. (23/4½)	*23/-	Courtaulds Ord.	48/-b 49/-a
Cable A Ord.(27½)	*27½		
Do. B Ord.....(7¾)	*7½		
Do. Pref...(110½)	*110		

Other Business Done.

Alvis Car *9/7½		Mexican Eagle Ord.	21/3 22/1½
Assd. Choc. Pref...*10/5		South Durham Steel...6/3	
Brit. Alumin. Ord.39/8½		Sunlight Laundries...3/1	
Eastwoods Cement..54/9		U.S. Steel Com.....15 6½	
Goodbody 10/2		United Steel 32/6	
Do. Pref. 11/7½			

* Odd lot, a asked, b bid, c cash.
(Last business done given in parentheses.)

STOCK EXCHANGE SETTLEMENTS.

Contango	May 18 June 8
Ticket	May 19 June 9
Intermediate	May 20 June 10
Account Day	May 21 June 11

IRISH BANKS' RATE.

Irish Banks' Rate (June 30, 1932) 3 %
Loans on Government Stocks transferred ..... 2½ %
Deposits under £2,000 ..... 1 %
Deposits of £2,000 and over..... 1½ %
The rates in the foregoing table are subject to variation.

BELFAST

Business done:—3½ p.c. War Loan 106½, ½; 2½ p.c. Consols 85⅞; 4½ p.c. Guaranteed Bonds 115; Local Loans 97½; Westminster Bank 96s. 6d.; Belfast Corporation 5 p.c. (1945) 114; G.N. Railway 4 p.c. Pref. 37½ 38; J. and P. Coats 62s. 9d.; Distillers 101s. 4½d.; Gallaher Pref. 32s. 9½d.; Imperial Tobacco 158s. 9d.; Tobacco Trust Ord. 83s. 1½d.; W. M. Cuthbert Ord. 40s. 6d.; Dunlops Pref. 30s. 6d.; Levers 7 p.c. Pref. 34s.; White, Tomkins and Courage Pref. 24s. 1½d.; Shells 97s.; South Banket Areas 2s. 2½d.

CORK

Second National Loan hardener, 115⅛; Fourth Loan unchanged, 101½; Land Bonds improved, 112½; New Land Bonds easier, 108½; War Loan steady, 106⅛; Munsters repeated 110s.; Nationals quoted 51s. 9d.; Provincial (Old) 53s. 6d.; Great Southern Ord. lower, 59; do. Pref. brought 59½; Coats Ord. remained at 63s.; Dublin Corporation 4 p.c. done at 102½; Guinness Ord. unaltered, 158s. 9d.; Irish Sugar Pref. hardened to 23s. 10½d.

MOTORS AND TEXTILES

BIRMINGHAM

Motors made a poor showing. Standards reacted to 102/3 and Singers fell to 4/3. Alvis at 9/- and Triumphs at 4/7½ both better. Rovers sagged to 27/-. Dunlops steady at 35/9.

Austins	50/-	Leylands	94/6
Do "A"	44/6	Lucas	62/6
Bloemels	3/6	Napiers	12/7½
Dennis	34/6	Nash & Kaleighs	28/-
Enfields	28/9	Rileys	56/6
Fords	31/9	Rolls	8½
Guys	3/6	New Hudson ...	46/9
Humbers	20/6		

MANCHESTER

Quiet interest in Textiles, with prices generally unchanged.

Bleachers	5/-5/3	Velvets	3/3-3/9
Calicos	7/-7/3	Courtaulds	48/6-49/
Dyers	7/6-8/-	Dunlops	35/9-36/3
Cottons	41/3-2/	Turner & Newall...	75/6-
Spinners	6/3-6/9		76/-
"Slubbers"	5/9-6/3	Wall Paper Def.	54/-54/6
Coats	62/9-63/3	A. & S. Henry.	13/3-13/9

Mrs. Louisa Georgina Shekleton, of 3 Milton Villas, Wicklow, who died on the 1st February last, left personal estate in England and the Irish Free State valued at £6,322.

BANKS.

THE
STANDARD BANK
OF SOUTH AFRICA, LIMITED.

Bankers to the Imperial Government in South Africa and to the Governments of Northern Rhodesia, Southern Rhodesia, Nyasaland and Tanganyika.

CAPITAL AUTHORISED AND SUBSCRIBED £10,000,000
CAPITAL PAID UP £2,500,000
RESERVE FUND £2,500,000
CAPITAL UNCALLED £7,500,000
£12,500,000

HEAD OFFICE:
10 Clements Lane, Lombard Street, and 77 King William Street, London, E.C.4.
London West Branch—63 London Wall, E.C.2.
West-End Branch—9 Northumberland Avenue, W.C.2.
New York Agency—67 Wall Street.
Hamburg Agency—49 Schauenburger Strasse.
OVER 370 BRANCHES, SUB-BRANCHES and AGENCIES in SOUTH, EAST and CENTRAL AFRICA.

COMMERCIAL SERVICE.
The Bank has over 570 Branches in Africa, and Agents and Correspondents throughout the World. The closest touch with Trade and Industrial conditions is maintained, with special attention to Commercial and Credit Intelligence. This Service is available to Exporters, Importers and others wishing to develop trade with South, East and Central Africa.

The Standard Bank Monthly Review is sent post free on application. It gives the latest information on all South, East and Central African matters of Trade and Commercial interest.

BERTRAM LOWNDES, London Manager.

LATEST CLOSING AND STREET PRICES

* Ex. div. † Ex rights. ‡ Ex div. and rights. § Ex bonus.

BRITISH FUNDS, ETC.

	Closing.		Rise or fall
Consols 2½%	*51⅞	52⅛	
Do. 4%	114	114¼	
3½% War Loan	106⅛	106⅜	
Funding Loan	117⅝	117⅝	
Victory Bonds	118⅝	118⅝	– ⅛
3½% Conversion Loan	105⅛	105⅛	
2½% Conversion Loan	70⅞	70⅝	
4½% Conversion Loan	111⅞	111⅝	
5% Conversion Loan	118⅞	118⅝	+ ⅛
2½% Land Stock 1926	86½	86½	
Irish Free State 4½% Land Bonds	111⅞	111⅞	
India 3½%	85½	84¼	
Do. 3½%	97½	96¼	
Local Loans	97	97¼	
Sudan 4½%	111	113	

PUBLIC BOARDS.

Cent. Et. Bd. 4% 1950-60	107	108*	
Do. 4% 1950-70	107	108	
Do. 4½% 1951-71	111	112	
Do. 5% 1953-73	118	121	
Do. 4½% 1957-62	113	115	
Metro. Water 3 p.c. (a)	85	97	

BANKS.

Anglo-South American	6⅛	6	
Bank of Australasia	9⅝	9⅝	
Bank of England	370	380	
Bank of Ontario	39¼	39¼	+ ¼
Bank of New South Wales	23	23¼	
Bank of New Zealand	40/-	42/6	
Barclay's "A" Shares	10¹⁵/₁₆	10¹⁵/₁₆	+ ⅛
British Overseas	4⅞	4¹⁵/₁₆	
Canadian of Commerce	20½	21¼	
Chartered of India	14⅝	15⅜	
Hong Kong and Shanghai	108	108	+ ½
Lloyds	42/3	42/3	
London and S. American	6¹⁵/₁₆	6¹⁵/₁₆	– ⅛
Martins £20 (£2/10 paid)	9⅛	9¼	
Midland	10½	10¹¹/₁₆	
National Discount "B"	15⅜	15½	
National Provincial (£8 pd.)	15½	15¾	
Royal of Canada	32½	33½	
Standard of South Africa	13¹⁵/₁₆	14¹/₁₆	
Union of Australia	7¹⁵/₁₆	7¹⁵/₁₆	– ⅛
Westminster Bank	12/6	74/6	– 3/3

FOREIGN STOCKS.

101½	Argentine 4 p.c Resen.	101	102
–	Austrian 3 p.c Guar Sterling Bonds	101½	102½
101	Belgian 3 p.c.	100	101
98	Do 4 p.c. Bonds	96	97*
30¼	Brazil 6½ p.c. 8. Bds. '27	29½	30½
91½	Do. 5 p.c. Funding '98	90½	91½
70¼	Do. 5 p.c. do., 1914	69½	70½
106½	Chinese 4½ p.c. 1898	102¼	103¼
81½	Do 5 p.c. 1912	81	82
80	Do 5 p.c. Reorg. 1913	78	80
–	Chinese Imp Rv 5½ Gld.	85	89
93	Do. Shanghai-Nanking 5 p.c.	75	77
80	Do. Tientsin - Pukow 5 p.c.	75	77
–	Cuba 4½ p.c.	88	89
103¼	Czecho-Slovakia Bonds	102	103
102¾	Egyptian Unified	102	103*
22¼	French Loan 4 p.c.	21¾	22¼
34¼	German 7 p.c.	37	38
30	Do. 5½ p.c.	40½	41½
–	Do. Potash 7 p.c.	70¼	71¼
45	Greek 7 p.c., 1924	44	45
47	Do. 6 p.c. Stabs	75	78
31	Do. 5 p.c., 1914	30	31
22	Italian Rente	21	22
91½	Japan 6 p.c., 1924	91¼	92¼
82½	Do 5½ p.c. Conversion	81¼	82¼
–	Mexican 5 p.c. '99	8	13
–	Do 5 p.c. 10-£ Treas	8	13
45	Peru 7½ p.c. Guano	43	47
3½	Peruvian Corporation	3	3½
12¼	Do. Pref.	12	17½
64	Do. Debs.	64	69
63½	Poland 7 p.c. Sterling	62	63
77½	Portuguese 3 p.c.	77¼	78¾
3⅞	Turkish 7½ p.c., 1933	3	3½

BRITISH RAILS.

28¾	Great Western	28¾	29¾
–	Do. 5 p.c. Pref.	120	122
24¼	Lon., Mid. & Scot. Ord.	24½	25
–	Do. 4 p.c. Pref.	77	80
–	Do. 5 p.c. Red. Pref.	105	109
–	Do. 4 p.c. Pref. 1923	71	73
11-¼	Lon., North East. 5 p.c. Pref. Ord.	11½	12
–	Do. Def. Ord.	8½	8⅞
–	Do. 4 p.c. 1st Pref.	80	90
–	Do. 4 p.c. 2nd Pref.	77	79
–	Lond. Trans. 5 p.c. "A"	132	137
–	Do. 4½ p.c. "A"	126	127
–	Do. "B"	178	180
–	Do. C	103	105
94	Southern Pref Ord.	94¼	95¼
23¾	Do. Def. Ord.	23¾	24¼
–	Do. 5 p.c. Pref.	122½	126½

COLONIAL AND FOREIGN RAILS.

21½	Antofagasta Ord.	21	23
–	Argentine G.W. Ord.	6½	8½
–	Bahia Blanca Guar. 8%	73	75
16	Buenos Ayres Gt. Sthn.	15	17
–	Buenos Ayres & Pacific Ord.	7	9
7½	Buenos Ayres and W.	12	14
13	Canadian National Guar	87	90
–	Canadian Pacific	12¼	12¾
11	Central Argentine Ord.	9	11
10	Do. Def.	8½	7½
6	Central Uruguay Ord.	3½	5½
–	Cordoba Central New	1½	2½
2	Do. 1st Deb.	35	37
35½	Do. 2nd Deb.	9	11
10	Entre Rios Ord.	7½	9½
9	Do. 6 p.c. Cum Pref.	10	12
–	Grand Trunk 4 p.c Guar	100	103
103	Do. 4 p.c. Perp. Deb.	101	104
–	Leopoldina	6	8
15/8	Mexican Rails	1	1
25/8	Do. 8 p.c. Pref.	1½	2½
15/8	Do. 6 p.c. Pref.	1½	1
56	San Paulo Ord.	51	54*
–	United Havana Stock	2	5

AMERICAN RAILS.

–	Atchison	68	71
33	New York Central	31	34
–	Pennsylvania	28	31
18	Southern Common	12	15
–	Southern Pacific	28	31
124	Union Pacific	122	125

BREWERIES AND DISTILLERIES.

M.U.—May 4.

136/3	Bass, Ratcliff Ord.	134/0	136/0	+ 0/6
4/3	Brewers of Vancouver	4/0	4/6	
17/0	City of London Def. (5/-)	16/9	17/9	
92/6	Courage Ord.	91/3	93/3	
100/0	Distillers Ord	101/6	102/6	+ 0/3
182/6	Guinness Ord	158/9	159/3	
124/6	Ind Coope and Allsopp	124/0	126/0	
–	Mitchell and Butlers	97/6	99/6	
100/0	South African Breweries	99/0	101/0	
–	Walker (John) Pref.	23/3	26/0	+ 0/3
21/9	Walker (P.) & Sons Or.	20/6	24/6	+ 0/1½
81/3	Watney Combe Def.	81/0	83/0	–

DRAPERY AND STORES.

4	Barker (John)	7/6	10/6	
–	Burton (M.) Ord.	20/6	21/6	
5/3	Cook, Son and Co.	4/9	5/9	
–	Gamage (A. W.)	25/0	28/9	
62/6	Harrod's Stores	62/3	63/3	
8/6	Harrod's (B.A.)	7/7½	8/1½	
27/3	Maple and Co.	26/3	27/3	
–	Marks & Spencer (5/-)	4¹⁵/₁₆	5¹/₁₆	
–	Selfridges Pref.	30/9	31/3	
128/9	Woolworth Ord.	129/0	130/0	+ /4½
30/9	Do. Pref.	30/9	31/9	+ 0/3

ELECTRIC SUPPLY.

–	Bournemouth and Poole	76/9	77/9	– 0/3
27/9	City of London	27/0	28/0	
56/6	County of London	55/9	56/9	
–	Edmundson's	43/6	44/6	
–	Electric Supply Corp.	60/0	62/0	– 0/6
–	Lancashire	28/3	30/3	
33/6	London Electric	33/9	34/0	+ 0/3
51/9	Metropolitan	51/3	52/3	+ 0/3
34/6	North Eastern	34/6	35/6	
33/6	St. James's	33/6	35/0	
–	South London	33/6	35/0	
–	Whitehall Inv Pref.	25/0	26/0	
–	Yorkshire Ord	45/9	46/9	

ELECTRICAL EQUIPMENT.

45/3	Associated Electric Ind	46/0	46/9	
107/6	British Insul Cables	106/6	107/6	– 0/6
90/0	Callenders Cable	89/6	90/6	– 0/6
–	Crompton, Parkinson	61/3	62/3	– 0/3
–	Enfield Cable Ord	105/6	106/6	
22/0	Enfield Electric	22/0	22/6	
25/6	Ever Ready (5/-)	25/0	26/0*	
18/9	General Electric	18/9	19/9	– 0/3
7¼	Henley's Telegraph	7½	7¹⁵/₁₆	
45/3	Johnson and Phillips	45/9	46/9	– 0/3
–	Phillips Lamps	11⅜	11½	
27/9	Siemens	26/6	27/6	
–	Telegraph Constr.	26/0	27/0	

INSURANCE.

–	Alliance £20 (£3 4/- p.)	30½	31	– ½
–	Atlas £5 (£1 5/- paid)	15½	15¾	– ⅛
–	Com. Union £1 Units..	10¾	11*	– ⅛
–	Eagle Star Ord £5	23	23⅜	
–	Employers' £1 5/- paid	69/3	70/3	
–	Gen Accdt £5 (£1½ p.)	25¾	27¼	– ⅛
–	Guardian £5 10/- paid	15⅜	15¾*	
–	Ld & Lan Fire £5 (£2 p.)	36	36½	– ⅛
–	Lon Ass £2½ £1¼ p.	16⅞	17⅛	
–	N B & Mer £5 £1¼ p.	12⅞	13⅛	
–	Northern £10 (£1 paid)	21¾	22¼	– ⅛
–	Pearl £1	12⅜	12¾	
–	Phœnix £10 (£1 paid)	16¼	16½*	– ⅛
–	Do £1 (£.p.)	17¹⁵/₁₆	18¼	
–	Prudential	37½	38	
–	Royal Exchange	111/0	113/0	
–	Royal Ins £1 (10/- pd	11¼	11½	
–	Sun Ins £1 (5/- paid)	9⅝	9⅞	– 1/16
–	Sun Life £1 (7/6 paid)	8¼	8¹⁵/₁₆	
–	Yorkshire 50/- (10/- pd.	9⅝	9¹⁵/₁₆	– ⅛

IRON AND STEEL.

–	Allied Iron	34/6	35/6	– 0/3
3/3	Amal. Anthracite	3/0	3/9	
36/6	Amal. Metal Ord.	35/6	36/6	– 0/3
50/9	Babcock & Wilcox Ord	47/0	48/0	– 1/6
8/0	Baldwins	8/9	9/0	– 0/1½
–	Bolsover Colliery	41/0	42/9	– 0/3
19/6	Brown (John) (5/-)	19/6	20/0	– 0/3
9/3	Cammell Laird (5/-)	9/0	9/6	– 0/1½
11/6	Consett Iron	10/10½	11/4½	
53/3	Cory (William)	52/6	53/6	
31/5	Dorman Long and Co.	32/3	31/0	– 0/6
–	Firth (T.) and Brown (J.) New A Ord.	4	4¼	
25/6	Guest Keen	37/0	38/0	– 0/6
7/9	Pease and Partners	7/6	8/-	– 0/3
18/9	Powell Duffryn	17/6	18/0	– 0/1½
63/6	South Durham Steel	62/6	63/6	– 0/3
33/3	Stewarts & Lloyds Def.	33/3	34/3	
–	Thomas (R.)	13/0	13/0	– 0/3
33/0	United Steel Cos.	32/6	32/6	
23/0	Vickers Ord	23/9	24/3	– 0/6

MOTORS AND AEROPLANES.

30/7½	Austin Motor (5/-)	29/6	30/6	
34/3	Do. "B" Pref.	30/0	31/0	
8/9	Boulton and Paul	7/6	7/9	– 0/1½
–	Bristol Aero (10/-)	74/6	75/6	
70/9	De Havilland	69/0	70/0	
70/4	Dennis Bros (12/-)	24/9	25/9*	
26/6	Fairey Aviation	22/9	24/0*	
23/6	Ford Motors	31/6	32/0	+ 0/3
22/6	Handley Page Pref. (5/-)	18/6	20/6	
28/6	Hawker (5/-)	30/3	31/3	– 0/3
30/9	Hawker-Siddeley	27/6	28/6	– 0/6
27/6	Imperial Airways	25/6	26/6	
–	Leyland Motors	44/0	46/0	– 0/6
66/3	Morris 7½ p.c. Pref.	23/3	24/3	
–	Napier Ord (5/-)	12/9	13/0	– 0/1½
12/9	Rolls Royce	11/6	12/6	– 0/3
4/3	Singer Ord.	3/6	4/9	– 0/3
5/9	Standard	10½	6/6	– 1/6
70/6	Tilling (Thomas)	69/6	70/6	– 0/6

OILS.

M.U.—May 4.

28/7½	Anglo-Persian	28/0	28/9	– 0/1½
1⅝	Anglo-Egyptian "B"	1⁹/₁₆	1¹¹/₁₆	– ⅛
4¾	Anglo-Iranian Ord	4¹⁵/₁₆	4¾	+ ⅛
37/6	Do. 8 p.c. 1st Pref.	37/6‡	37/10½	
37/9	Do. 8 p.c. 2nd Pref.	38/0	38/6	
2/3	Arex Trinidad (5/- shares)	2⅜	2⅝	– 0/1½
20/0	Attock	19½	19⅝	+ ⅛
14/7	British Borneo Pet. (6/0)	15/0	15/6	
5/6	British Burmah (5/)	5/4½	5/10	
6/7½	British Controlled	3/9	4/3	– 0/1½
7/10½	Do. Pref.	7/10½	8/4	+ 0/1½
2½	Burmah	2¹⁵/₁₆	3⅛	+ ⅛
8/7½	Do. 6 p.c. Pref.	39/0	39/6	+ 0/3
16/3	Canadian Eagle Ord.	17/1	17/1½	+ 1/3
15/6	Do. 7 p.c. 1st Pref (9/3)	13/10	14/3‡	
10/0	Do. 6 p.c. Pref	10/3	11/3	+ 1/6
5/3	Cern River (10/-)	5/1½	5/7	
½	Dobitos	⅜	5/16	
21/10½	Mexican Eagle Ord	23/7	2 10/-	+ 2/9
20/10½	Do. 8 p.c. Pref	22/0	23/-	+ 1/9
10/9	Do. 7 p.c. 1st Pref (4 pesos)	8/11½	9/4½*	
6/6	North Caucasian (10/-)	7½	8/6	
6/3	Phœnix Oil	7/7½	8/1½	
4/0	Do. 7/- shares	3/7½	4/1½	
34½	Royal Dutch	34½	34¾	+ ½
42⅜	Shell Transport	41⅝	41¹⁵/₁₆	+ 1/16
17/16	Do. 5 p.c. Pref. £10	12½	12⅞	
33/6	Do. 7 p.c. Pref	33½	34/7½	
8/9	Steaua Romana	8/4½	8 10½	– 0/1½
5 3	Tankers Pref	4/9	5/3	– 0/1½
12/-	Trinidad Central	12 9	13 3	
–	Trinidad Leasehold	4¾	4¹⁵/₁₆	
27/32	V.O.C. Holdings	1	1	
1/32	Do. 7 p.c. Pref	2/32	2/32	+ 1/32

RUBBERS.

28/3	Anglo-Dutch	27/9	
15/6	Anglo-Malay	14/6	
2/4½	Bukit Mertajam	3/3	
1/3	Bukit Sembawang	1/1½*	
1/10	Grand Central	5/9	
34/4½	Highlands	33/1½	
14/9	Jugra Land	14/3	
2/8	Kuala Lumpur	32/6	
10/9	Linggi	17/3	– 3 1/2
4/4½	London Asiatic	1/-	
27/0	Malacca	27/6	
33/3	Malayalam	32/9	
3/3	Merlimau-Pegoh	3/3	
20/0	Orient Trust	19/9	
32/0	Rubber Trust	30/9*	
1⁵/₁₆	Sandjong	21/3	
25/0	Sandjong Malim	25/0	– 0/7½
3⅛	United Sua Betong	20/3	
–	Vallambrosa	9/3	

Alagar	1/7½	Java Amal.	20/0*	
Anglo-Java(5/-)	0/10½	Kamuning	3/1½	
Do. 5 p.c. debs.	99	Kepong (2/-)	3/3	
Bata Tiga	30/0	Kepitigalla	1/10	
Bernam Per'l	2/0*	Kinta Kellas	4/3	
Bikam (2/-)	2/3*	Kombok	1/16½	
Bilt Tin. Ord.	1/-	Ledbury	22/6	
Brit. E. Java	1/1½	Manch'r N.S.	9/4½	
Broome Sel(2/-)	2/10½	N. Hummock	13/1½	
Bunlar	2/0	P.P.K.(7/-)'a	12/6	
Castlefield	4/1½	Central Perak	12/6	
Chersonese	2/0	Perak (2/-)	3/1½	
Chevriot	6 3*	Rim Malacca	2/7	
Cicely	4/3	Sedenak	23/6	
Consolidated	13 10*	Soengei Ajer	1/6	
East Sumatra	2/4½	Sungei Siput	2/6	
F.M.S. Plant.	32/6	Taiping	1/9	
Gen. Ceylon	17/6	Telogorejo	16/3	
Glenbervie	1/3	Un. Serdang	3/6	
Golden Hope	23/1½	U. Sumatra	1/3	
Gordon	1/7½	Vam Nene	2/6	

TEAS.

mal Estates	10¾	Lokal	2	+ ⅛
Anglo-Ceylon	2/0	Jorehaut	2¼	
Assam Con	1	Kanan Devan	29	
Borelli	2¾	Lebong	2	
Brit. Indian	2⁷/₁₆	Mahum	1¹⁵/₁₆	
Ceylon Plant.	2¹⁵/₁₆	Nedeem	1¹⁵/₁₆	
Chargola	2½	New Dimbula	3½	
Co. Tea & Le	21	Nuwara Eliya	3⅞	– ⅛
Darjeeling Cp.	1½	Peacock & Nil.	1⅜	
Dimbula Val.	2⁹/₁₆	Pabojan	2⅝	
Doonars	2⁵/₁₆	Pundaloya	2¼	– ⅛
Doom Dooma	2 1⁵/₁₆	Scottish Assam	1½	
E. Assam	2¼	Singlo	1¹⁵/₁₆	
East Produce	2⁵/₁₆	Sumatra	2½	
Empire	1⁷/₁₆	Travancore	2¹⁵/₁₆	
Imperial	26/0	Up. Assam	1⅞	

LAND AND INVESTMENT.

17/3	Argentine Land Invest.	16/3	17.3	
21/0	Do Southern Land	20 0	21 0	
–	Covent Garden Ord	29 3	30 3	
23 0	Forestal Land	21 0	22 0	– 0/1
21 0	Hudson's Bay Ord.	21 9	22 9	– 0 4½
2.9	Pekin Syndicate	2 3	3/3	– 0/1½
32 6	Sudan Plantations	35/3	36/3	– /3

NEWSPAPERS.

36 0	Allied Newspapers Ord	34 6	35 6	
	Amal Press (New)	23/0	24/0	
24 1½	Assd Newspaper Def.	23/3	24 3	– 0/3
54 6	Daily Mail Trust	52/9	53/6	– 0/3
23/6	Daily Mirror Ord	22 9	23/6	– 0/3
–	Financial Newspapers	6 3	6/9	
17 1½	Odhams Press (4/-)	10/6	11 3*	
45 9	Sunday Pictorial Ord	44/9	45/6	– 0/3

NITRATES.

5 9	Lautaro Nitrate 7 p.c Pref. (£5)	5/0	6 0	
70	Nitrate Sales 5 p.c Deb	70	72	– 1

REFRESHMENT AND FOODS.

5 6	Aer

IDEAL SPORTS WEAR
TWEED JACKET, 35/- FLANNEL TROUSERS, 17/6
KENNEDY & McSHARRY, LTD.
WESTMORELAND ST. & D'OLIER ST., DUBLIN.

The Irish Times.

WEDNESDAY, MAY 13, 1936.

THE PERFECT COMBINATION FOR IDEAL MOTORING!
ONE OF THE LATEST FORD MODELS
purchased from us and backed up by
OUR UNEQUALLED AFTER-SALE SERVICE!
SMITHFIELD MOTOR CO. LTD.,
SMITHFIELD, DUBLIN. 'Phone 22321 (5 lines).

AUCTIONS.

SALE TO-DAY, 12 o'c. (In Continuation),
KNOCKROBIN, RATHNEW, CO. WICKLOW
ANTIQUE FURNITURE, PICTURES, JEWELLERY, OUTDOOR EFFECTS, and WOLSELEY MOTOR CAR.
LOTS 356 TO 684.—Drawingroom, Hall, Bedrooms 1, 2, 3, 4; Bathroom, Stairs and Landings, comprising Furniture, Books, Jewellery, Sporting Engravings, Pictures, etc.
JAMES H. NORTH & CO., Auctioneers, 110 GRAFTON ST.

THURSDAY, 21st MAY, 1936, at 12 o'clock.
PROPERTY AUCTION.
CHARLES McMAHON, M.I.A.A.,
AUCTIONEER and VALUER,
Has been instructed to Sell by Public Auction, at his Salerooms, 6 QUINSBORO RD., BRAY.
Lot 1—Immediate Possession—2 Mount Norris terrace, Esplanade, Bray, consisting of 2 rec., 4 bedrooms, garage, garden, hot and cold bath, electric light and gas cooker; held under lease dated 1st Nov., 1850, for 999 years, subject to £8, but indemnified against entire thereof; P.L.V. £24.
SOUND INVESTMENTS.
Lot 2—No. 3 Mount Norris terrace, Esplanade, Bray, consisting of 2 rec., 3 bedrooms, h. and c., elec., gas cooker, garden; held under lease dated 1st Nov., 1850, for 999 years, subject to £8 per annum, but indemnified against entire thereof; P.L.V. £24; occupied by good tenant paying £36 per annum and rates.
Lot 3—No. 4 Mount Norris terrace, Esplanade, Bray, consisting of 2 rec., 3 bedrooms, hot and cold, elec. and gas cooker; held under lease dated 1st Nov., 1850, for 999 years, subject to £8 per annum, but indemnified; occupied by good tenant paying £72 free.
Lot 4—3 Brennan's terrace, Esplanade, Bray, consisting of 3 rec., 6 bedrooms, 1 maid's room, hot and cold bath, elec. and gas cooker, garden; held with other premises under lease dated April 20th, 1859, for 900 years, from 1st July, 1858; indemnified against all rent; P.L.V. £35. Above are well built, pre-war Houses, conveniently situated to 'bus and train and suitable for all letting purposes.
For further particulars and Conditions of Sale, apply to
W. S. BARRETT, Esq., Solicitor, 15 8th, Frederick street, having Carriage of Sale; or
CHARLES McMAHON, M.I.A.A.,
Auctioneer and Valuer,
6 QUINSBORO' ROAD, BRAY.

ON VIEW THIS DAY 10 TILL 5.
ADAM'S SALEROOMS,
19 STEPHEN'S GREEN, NORTH.
TO-MORROW (THURSDAY), AT 12 O'C.
THE DUCKETT COLLECTION OF VALUABLE OIL PAINTINGS.
Admission to View and Sale by Catalogue only, price 1s. Purchasers to pay 5 per cent. Auction Fees.
JAMES ADAM & SONS,
Auctioneers and Valuers, M.I.A.A.
17 MERRION ROW & 19 STEPHEN'S GREEN.

WEDNESDAY, 20th MAY, at 1 o'clock.
3 HEPENSTAL TERRACE,
NEWGROVE AVENUE,
SANDYMOUNT.
SUPERB COTTAGE PIANO, cost £75, perfect order; DINING and DRAWINGROOM FURNITURE, CARPETS, SHERATON BEDROOM SUITE, all prime order.
ARTHUR JONES & SON,
10 STEPHEN'S GREEN.

THE
FARM PAGE
IN TO-MORROW'S
"IRISH TIMES"
will contain articles on
MORE ABOUT ONIONS
LAND DIVISION.
SEE TO-MORROW'S ISSUE

EXECUTRIX SALE—PETER REILLY, Deceased.
TUESDAY, 26th MAY,
At 12 o'clock,
BY PUBLIC AUCTION ON THE PREMISES,
32 EMORVILLE AVENUE,
SOUTH CIRCULAR ROAD
(Unless previously disposed of by private treaty.)
Held under lease dated 19th September, 1876, for 135 years from 19th September, 1876, at £3 3s. 0d. per annum. P.L.V. £32.
This is a well-situated two-storey house, with garden in front and garden at rear, and back entrance. The accommodation includes two sitting-rooms, 4 bedrooms, combined bathroom and w.c., tiled kitchen, scullery.
Clear possession will be given the purchaser on completion.
Viewing by appointment with auctioneers.
Conditions of Sale from—
CORRIGAN & CORRIGAN, Solicitors for the Executrix, 3 Saint Andrew street, Dublin.

Following the Auction of the House, the contents, comprising—
PIANO AND COLLECTION OF HOUSEHOLD FURNITURE AND EFFECTS,
will be offered for Sale.
Furniture on View on Morning of Sale.
Terms—Cash and 5 per cent. fees.
W. J. HOLDEN & SON,
Auctioneers,
2 SAINT ANDREW STREET, DUBLIN.

GARRISTOWN, CO. DUBLIN
(14 Miles from City).
SALE OF SMALL RESIDENTIAL HOLDING, WITH SHOP ATTACHED.
IN OUR SALEROOM, 37 PRUSSIA ST., DUBLIN.
WE have been instructed by Thomas J. Mangan, Esq., to SELL BY AUCTION, on THURSDAY, 21st MAY, at 12 noon (if not previously disposed of by Private Treaty), the Dwellinghouse and Out-offices, standing on 14 acres 2 roods 16 perches, Statute, of Prime Quality Fattening Land. Annuity £7 15s. 6d.; P.L.V. £35 5s. 0d. The house and out-offices are stone-built, and are all in good condition. A successful Butcher's Business was carried on for some years in shop. Clear possession can be obtained immediately. Further particulars on application to Messrs. MAXWELL, WELDON & CO., 15 Eden quay, Dublin, Solicitors having Carriage of Sale; or
CRAIGIE BROS.,
37 PRUSSIA STREET, DUBLIN.

WOOL. WOOL.
OPENING AUCTION
FRIDAY, 12th JUNE.
Woolpacks on application.
CRAIGIE BROS.,
37 PRUSSIA STREET, DUBLIN.

1,200
STORE CATTLE,
TO-MORROW (THURSDAY),
IN OUR SALE PADDOCKS.
63 PRUSSIA STREET, DUBLIN,
At 11.30 a.m.
GANLY & SONS,
STORE CATTLE SALE,
AT 50 PRUSSIA STREET, DUBLIN,
On TO-MORROW (THURSDAY),
COMMENCING AT 12 O'CLOCK SHARP.
GAVIN LOW, LTD., M.I.A.A.

SALES BY TREATY.

FOR SALE BY PRIVATE TREATY
IN A GOOD FAIR AND MARKET TOWN IN COUNTY TYRONE,
GROCERY, HARDWARE AND TIMBER BUSINESS,
With good RESIDENCE, SHOP AND YARD, Practically Free of Rent. (Owner retiring.)
For further particulars apply to—
R. B. HOLMES,
Auctioneer and Valuer,
OMAGH AND STRABANE.

CONTRACTS.

ROTUNDA HOSPITAL.
The Governors of the Rotunda Hospital invite Tenders for the supply of 300 TONS (more or less) OF DOUBLE-SCREENED BEST (1) WELSH HOUSE COAL, or (2) HOUSE COAL SUITABLE FOR OPEN GRATES, of descriptions to be specified in Tender (colliery to be stated), screening, carriage and trimming in vaults included. The calorific value and analysis of each coal must be stated. Also for about 1,000 TONS (more or less) OF BEST ROUGH SLACK (state origin), carriage and trimming in vaults included. Also about 150 TONS (more or less) OF BEST SCREENED COKE, carriage and trimming in vaults included. Sealed Tenders, marked on the outside "Tenders for Coal" proposing to supply in such quantities and at such times as may be necessary for the year commencing 1st July, 1936, to be lodged in my Office by Tuesday, 19th May, 1936. The Governors may not accept the lowest or any Tender. Tender forms ARE NOT SUPPLIED.—S. G. de C. WHEELER Secretary. Secretary's Office, Rotunda Hospital, 12th May, 1936.

CORPORATION OF DUBLIN.
INSURANCE OF MOTOR VEHICLES.
Quotations are invited for the annual premium for the Insurance of the Motor Vehicles of the Corporation of Dublin for a period of one year from 1st June, 1936. A Schedule of the Vehicles, together with Conditions of the Insurance, can be obtained at the City Treasurer's Office, Exchange Buildings, Lower Exchequer street, on payment of a fee of 2/6, not returnable.
Quotations, in sealed envelopes, marked "Insurance of Motor Vehicles," addressed "City Manager, Finance and General Purposes Section, City Hall, Dublin," must reach the undersigned at or before 12 noon on Monday, 25th May, 1936.
GERALD J. SHERLOCK,
City Manager and Town Clerk.
Dublin, 12th May, 1936.

SCHOOLS & COLLEGES.

RUTLAND HIGH SCHOOL
DUBLIN.
ENTRANCE SCHOLARSHIP EXAMINATION
JUNE 10th and 11th.
Further particulars can be had from the Headmistress.

SEA TRIPS & TOURS.

SCOTLAND: THE WESTERN HIGHLANDS.—The most beautiful Holiday Land in Europe. Beauty, Interest and Invigorating Health. This year, See your Own Country at its Best—See the Western Highlands and Islands of Romance and Charm. Illustrated Booklet and Tourist Programme "BM." Post free on application. Also Guide to Hotels and Lodgings.
DAVID MACBRAYNE, LTD.,
ROYAL MAIL STEAMERS,
CLYDE HOUSE, 44 ROBERTSON STREET, GLASGOW, C.2, or Accredited Tourist Agents.

A man of initiative and enterprise
courageous, curious, and always on the look-out for unexpected openings, with a practical mind, a firm will, plenty of self-confidence and self-esteem, a wide mental outlook, an imaginative foresight, and some power of suasion and leadership. Possesses a good head for detail, a rapid grasp of new methods and new inventions, and an immense capacity for work, and may trist his talents in a larger sphere.
The above is a Delineation of a reader's character from his handwriting. See others in the *Weekly Irish Times*

BELFAST ADVERTISERS.
Advertisements for next day's issue are received at our Branch Office, 13 Donegall street, up to 5.0 p.m. Telephone—Belfast 21987.

SHIPPING.

INDIA & CEYLON
BY ELLERMAN'S
CITY & HALL LINES.

	L'pool	M'lles	Destination.
C. of Hongkong	May 23	May 30	Bombay & Karachi
aC of Canterbury	June 24	July 1	Bombay & Karachi
C. of Marseilles	June 27	—	Colombo & C'utta
City of Baroda..	July 21	July 29	Bombay & Karachi
aC. of Hongkong	Sep. 6	Sep. 10	Bombay & Karachi
City of Lucknow	Sep. 29	—	Colombo & C'utta
aC of Canterbury	Oct. 10	Oct. 17	Bombay & Karachi

Calls (a) Port Sudan; (b) Madras.
Luxury travel at economic rates. Accommodation graded in price according to position. Special cabin facilities.
NEW STEAMER
CITY OF BENARES (11,250 Tons)
SAILS ON MAIDEN VOYAGE.
from Liverpool, Oct. 24.... Marseilles, Oct. 30 for
BOMBAY & KARACHI.
Send for details of available accommodation.
SOUTH AFRICA
BY ELLERMAN AND BUCKNALL LINE.

City of Exeter...	May 30	London	Cape Town, Port
City of Sinia ...	June 27	via	Elizabeth, East
City of Venice...	July 25	Madeira	London, Natal,
City of Exeter...	Aug. 22	to	Lourenco
City of Exeter ..	Sept. 19		Marques.

LONDON: 104-5 Leadenhall St., E.C. Tel.: Ave 9340
LIVERPOOL: Tower Building " Cent. 3840
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& PACIFIC LINES
TO SOUTH AMERICA.
PASSENGER AND FREIGHT SERVICES TO BRAZIL, URUGUAY and ARGENTINA, From Southampton, London, and Liverpool. Tours to Spain, Portugal, Madeira, and Canary Is.
FROM LIVERPOOL TO FRANCE, SPAIN, BERMUDA, HAVANA, PERU, BAHAMAS, PANAMA, CHILE.
TOURS TO BERMUDA & BAHAMAS, inclusive of HOTEL.
ROYAL MAIL HOUSE, LTD.
THE PACIFIC STEAM NAVIGATION COMPANY
London—Royal Mail House, Leadenhall st., E.C.3.
Liverpool—Goree, Water st. (3).
Dublin—Thos. Cook & Son's Travel Agency, D'Olier st.; British and Irish Steam Packet Co., Ltd., 16 Westmoreland st.; Thomas Cook and Son, Ltd., 118 Grafton st.; or Local Agents.

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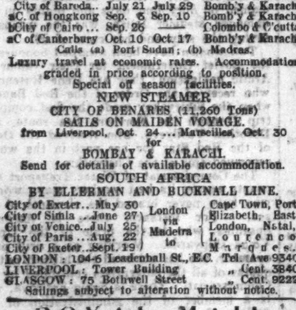
FIRST CLASS ONLY.
FAST TWIN SCREW MAIL AND PASSENGER OIL-DRIVEN VESSELS, SAILING FORTNIGHTLY
Gibraltar, Palma, Marseilles, EGYPT, Palestine, Port Sudan, Cochin, (SOUTHERN INDIA), Ceylon, Burma, and Straits Settlements.
BIBBY BROS. and CO., Martins Bank Building, Water Street, Liverpool; 22 Pall Mall, London, S.W.1.



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ALSO "ONE CLASS ONLY"
Alternate Fridays — Liverpool, Belfast, New York.
Every Friday
London—New York direct.
Look for this flag
UNITED STATES LINES
AMERICAN MERCHANT LINES
Apply: 32 Nassau Street, Dublin; 32 Westbourne Place, Cobh; or Local Agents.

HOUSES AND LANDS.

DALKEY — 2½ ACRES—FOR SALE, NON-BASEMENT HOUSE, containing drawingroom, diningroom, cloakroom with wash basin, breakfast room, four bedrooms, bathroom, heated linen press. A square bay window adds to the attractions of the drawingroom and principal bedrooms. The grounds include tennis lawn and vegetable garden, and also a valuable Building Site. The Gate lodge is Let at 10/- per week, but possession could be given of it, as well as of the remainder of the premises. Held partly in fee-simple and partly for long term. Price £1,800.
JAMES H. NORTH & CO.,
110 GRAFTON STREET.

BALLINAPARK HOUSE,
NEWTOWNBARRY.
TO BE LET FURNISHED for months of JULY, AUGUST and SEPTEMBER, with right of fishing salmon, trout, season ending 31st August, on River Slaney. Grouse shooting, limit 50 brace. Rent £30 per month.
Further particulars on application to—
R. W. HALL-DARE,
Newtownbarry House, NEWTOWNBARRY.

FURNISHED
PORTNOO, GLENTIES,
COUNTY DONEGAL
CASTLEGOLAND HOUSE—TO LET FOR JUNE, JULY, AUGUST and SEPTEMBER.
Contains eight bedrooms, diningroom and parlour, garage, h. and c. water; within three minutes' walk of the sea; safe bathing, sea and lake fishing, golf, etc., etc.; amidst charming scenery. Apply,
KENNEDY & McCAUL,
Auctioneers, ARDARA, COUNTY DONEGAL.

PREPAID ADVERTISEMENTS
(CONTINUED FROM PAGE 2.)

CATTLE, LIVE STOCK.

FOR Sale, Red Roan Dairy Shorthorn Bull, two years old April; pedigree.—Hughes, The Park, Rathfarnham. 12 F
FOR Sale, beautiful Female Siamese Cat, very best pedigree, both sides given. Address "Z 496, Cat," this office. 7
RED Roan Springer Heifer, time up; also Blue Roan Maiden Heifer; both extra good.—Webster, Newpark Lodge, Stillorgan. 9 D
WANTED immediately, Ferrets; state full particulars and price. Address "Z 480, Ferrets," this office. 11 E

DOGS.

ARGOSY Boarding Kennels are noted for happy Dogs. Come and see them.—Mrs. Savell Hicks, Glen Druid, Shankill. Tel.: Shankill 22. 7
ENGLISH Springer Bitch Puppy, born 12/1/36, third in Litter class, Dublin; must sell owing to transfer.—Greenfield, Northern Bank, Carrickmacross.
FOR interesting Irish Kennel News, Articles and Special Reports of Dog Shows, also official and exclusive Irish Kennel Club Reports and Registrations, read "THE IRISH FIELD." On Sale every Saturday. Price 2d. 7
IRISH Wolfhounds—For Sale, Puppies, ten months old, from championship stock; well grown, sound, good bone, typical dogs and bitches. Apply Lismoyle, Donaghadee, N. Ireland. 'Phone: "Donaghadee 37." 7
PEDIGREE Smooth Fox Terrier Puppies, by Argosy Whiteboy out of Argosy Mowser; also Pedigree Bitch, 8 months, house trained.—Miss O'Grady, Bagenalstown. 8 C
STUD—Championship Cairn winner, Monarch of Hyber, siring beautiful pups, winners England, abroad; fee 2 gns.—Sikes, Deerpark, Castleknock.
WIRE Fox Terrier Puppies, lovely specimens; see them. Also adults.—Beloo Kennels, 8 Lennox street, Portobello, Dublin.
WANTED, a kind Home for pedigree pure bred Fox Terrier, smooth, female, 7 months; cheap.—F 1979, this office. 7
WANTED, a Part-coloured Female Pekingese Puppy; moderate price. Address "Z 510, Puppy," this office. 7

BUSINESS, BUSINESS PREMISES, LANDS, ETC.

GENERAL DRAPERY BUSINESS FOR SALE.
WELL ESTABLISHED CONCERN IN THE TOWN OF ENNISKILLEN.
Particulars as to turnover will be given to principals only. Replies to "Draper," Rawlinson, Allen and White, Incorporated Accountants, Enniskillen. 7
AT Amiens street, opposite railway station, good Lock-up Shop to Let, suitable any business. Apply Archer, 12 Lower Fitzwilliam street. 'Phone 62023. 11 E
ATTRACTIVE Shop and Basement in newly built premises, central city; suitable any business; offlicence attached; moderate rent to suitable tenant. Details, Batterby and Co., Agents, 39 Westmoreland street. 12 F
EXCEPTIONAL Shop and Dwelling, S. C. road, Kilmainham, to Let; suit any business.—Dunne, 117 Stephen's Green. 11 C
FOR Sale, House, Shop, large yard, stores, sheds; can be seen any time. Apply to 10 Amiens street, Dublin. 12 D
FACTORY or Warehouse Premises, very centrally situated, adjacent Dame street; 6,000 square feet floor space, well lit; will be Let as a whole or separately. Details, Batterby and Co., Agents, 39 Westmoreland street. 12 13
OLD established Drapery and Hardware Business to Let on lease, together or separately, suitable for shop and dwellings; populous and rising district, tram line; owner retiring.—J 1707, this office. 8 C
DRAPERIES, suitable for Furniture Works, required; must be suitable for installation of machinery; only replies giving fullest particulars in first instance will be considered.—F 1890, this office. 11 C
BIALTO, at tram stop—Excellent Shops, with living accommodation, modern conveniences and fittings to purchaser's choice; £1,200, cash £400, balance £69 yearly.—Browne and Dowse, Grafton street, opposite Woolworth's.
SEVERAL Stockrooms to Let, also Storerooms, in basement, with hoist and yeoman lift. Apply Manager, Central Hotel, Exchequer street. 7
SHOP and Flat, 98 Rathmines road; three rooms, bathroom, large store behind; good lighting; £100 and rates; suitable small factory. Apply Hall, 14a Dawson street. 8 C
STEPHEN'S Green—Showroom and Workshop, in best position, next Shelbourne Hotel, extra large floor space, suitable motor showroom, etc.; for Sale or Letting. Details, Battersby and Co., Agents, 39 Westmoreland street. 9 D
SHOP large, bright, with room and yard; suit fishmonger; 20/- week.—5 Wynnefield road, Rathmines.
STEPHEN'S Green, close to Cinema—Splendid double fronted Shop and extensive Basement, also Room at rear; a splendid position for any business; moderate rent. Apply Harry Lizney and Son (late Franks and Franks), 23 Stephen's Green.
WELL stocked high class Sweet Shop, attached to Dublin cinema, with all selling rights in same; offers; solvent.—F 1898, this office. 11 C

HOUSES AND LANDS FOR SALE AND WANTED.

ABANDON House Hunting. Consult Garvey and Good. Free list on application. Financial accommodation if required.—20 Lincoln place, Dublin. 7
ALBERT MacArthur, "The Housefinder." MacArthur House, 17 D'OLIER STREET. 7
AUCTION, Thursday, 14th May, at our Salerooms, 2.30 o'clock—"Shangaugh" Castle, Shankill; imposing eighteenth century Residence in park-like demesne of 162 acres; in perfect repair; half a mile frontage to main Bray road; in one or two lots.—Battersby and Co., Auctioneers, 39 Westmoreland street.
AUCTION, Thursday, 14th May, at our Salerooms, 2.30 o'clock—Two new Houses, Malahide road, Donnycarney; well built, semi-detached; large gardens, garage. Also Plot of Ground adjoining, with space for erection of four more houses.—Battersby and Co., Auctioneers, 39 Westmoreland street. 9 D
AUCTION, Thursday, 14th May, at our Salerooms, 2.30 o'clock—"Richmond," 10 Lower Mountown, Dun Laoghaire; a charming, semi-detached, modern built Residence, with possession; large garden, garage; in first class order.—Battersby and Co., Auctioneers, 39 Westmoreland street. 9 D
AUCTION, Thursday, 14th May, at our Salerooms, 2.30 o'clock—"Richmond," 10 Lower Mountown, Dun Laoghaire; a charming, semi-detached, modern built Residence, with possession; large garden, garage; in first class order.—Battersby and Co., Auctioneers, 39 Westmoreland street. 9 D
AUCTION, Thursday, 14th May, at our Salerooms, 2.30 o'clock—Crane street, prominent corner position, near Guinness's Brewery; free of rent for ever; ideal site for factory, warehouse, etc.—Battersby and Co., Auctioneers, 39 Westmoreland street. 9 D
AUCTION, 10 Stephen's Green, Friday next, 3 o'clock—"Ivanhoe," Templeogue road, Monkstown, detached, 12 rooms, and 14 Upper Beechwood avenue, Ranelagh, tenements; possession both.—Arthur Jones, Son, Auctioneers. 8 C
AT Farney Park, Claremont road, Sandymount—Semi-detached, brick-built, modern conveniences; churches, schools, sports grounds and swimming within five minutes. Open daily, Sunday 10 to 6. Call and inspect, or phone Ballsbridge 1142. 8 C
AUCTION on Premises, 51 Casimir road, Lease and Furniture, Wednesday, 27th May, at twelve.—Arthur Jones and Son (4245). 8 C
ADJOINING Parnell square, fine old Dublin Mansion, with splendid accommodation, good order, and hotel boardinghouse, etc.; ground rent only £5 5s. 4d.; lease for ever. Details, Battersby and Co., Agents, 39 Westmoreland street. 9 D
AT sea coast, Ballsbridge, Kingstown to Bray—Mealby, Sandycove road, has several choice detached Houses, Bungalows and pretty Cottages for Sale from £500. 8 12
A CHOICE selection of Houses, all prices, all districts; suit all tastes.—Le Clerc and Donovan, Sandycove. 11 E
AT Phibsborough, £1,050, modern, brick built; four bedrooms, fine garden; splendid condition; bargain.—Le Clerc and Donovan, Sandycove. 11 E
AT sea front Sandycove, £525; excellent for Boardinghouse; bargain.—Le Clerc and Donovan, Sandycove. 11 E
AT Blackrock, £1,050—Attractive modern House, five bedrooms, charming garden; low outgoings; bargain.—Le Clerc and Donovan, Sandycove. 11 E
AUCTION next Wednesday, 28 The Rise (off Griffith avenue), Glasnevin, pretty six roomed Villa Residence; every convenience; gardens, garage. Open daily 2 to 5.30 p.m. Sale 1.30 p.m. in Salerooms, 4 Grafton street.—Corrigan and Co. 12 F
AUCTION Next Wednesday, Executor's Sale (Lane of Roantree, deceased), 94 Harold's Cross road, double fronted Residence, with large plot of ground, garage, outbuildings; good position for two shops; seen any time. Sale 1.30 p.m. in Salerooms, 4 Grafton street.—Corrigan and Co. 12 F
AT Sunbury Gardens—Superior pre-war House, 3 reception, 5 bedrooms; cheap to prompt purchaser.—Etchingham and Co., 11 Lower Baggot street. 11 E
AN excellent Property at Dun Laoghaire, containing four self-contained Flats, producing £215 4/- per annum gross price £1,200; part can remain. Write, or call 6-8 p.m., Kay, 2 Dufferin avenue, S.C.R. 12 F
BATTERSBY and Co., House Agents and Auctioneers. Established 1815. Houses for Sale in city, suburbs and county. Easy purchase terms arranged. Lists free on application. Call, write or 'phone 21042.—39 Westmoreland street, Dublin. 12 F

HOUSES AND LANDS CONTINUED.

BATTERSBY offer, £575, Templecorran, Bungalow, 6 rooms, bath, electric, garden, space garage. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £750, Harold's Cross, well built two storey House, on tram line, 7 rooms, garden, space garage. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £850, Kinnage (Harold's Cross), well built House, convenient position; 7 rooms, bath, good garden. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £875, Clontarf, modern two storey House, off bus route; 7 rooms, bath, electric, garden. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £900, North city, well built roomy House, 12 rooms, 2 bathrooms, large garden; suit boarding house, etc. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £950, Cabra road, detached Bungalow, 7 rooms, bath, electric (large rooms), fine garden, garage. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £1,000, North Circular road (just off), pre-war well built brick House, nice position; 7 good rooms, bath, electric, garden, space garage. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £1,200, Rathmines, a splendid double-fronted detached Residence, standing on acre of ground (affording building sites), fine accommodation; suitable hostel, school, etc.; on tram line (2d. fare city). Details, 39 Westmoreland street. 12 F
BATTERSBY offer, £1,500, Pembroke Township, substantial Residence, on good road; 9 apartments, bath, electric, good garden, space garage. Details, 39 Westmoreland street. 12 F
BATTERSBY offer, Greystones, Hotel, in own grounds, good order; 22 guest bedrooms, 4 reception rooms and every convenience; nice garden, tennis court, garage (5 cars); moderate price. Details, 39 Westmoreland street. 12 F
BAILY, Howth—Choicest position—Attractive, small, modern House.—F 1815, this office. 9 D
BRAY—Attractive Detached Bungalow, five rooms, bath, etc.; near sea front; cheap.—F 1750, this office. 10 D
BRAYFORT, 5 Royal Marine terrace, Bray, will be Sold by Auction on 19th May, 1936 (unless previously disposed of); on the premises; 3 reception rooms, 8 bedrooms, electric light and gas; long lease, low ground rent. Solicitors, Messrs. Hone and Falkiner, 9 Suffolk street, Dublin.—Hamilton and Hamilton, Ltd., 60 Dawson street. 4 X
CHOICE Residence, Blackrock, £2,400; superior detached non-basement, pre-war, brick built residence; three reception, six bedrooms, maid's room, etc.; nicely planned lawn, spacious garden, winery, garage; adjoining tram route. Particulars, F 1810, this office. 9 D
CLONTARF, favourite road—Pre-war, semi-detached, non-basement, brick built House, three reception, four bedrooms (with h. and c. basins), maid's room, tiled kitchen, h. and c. bath, new copper pipes, electric light, power, nice garden, greenhouse and garage; rent £65; price £1,100.—Thos. Dockrell, Sons and Co., Ltd., Agents, Dublin. 11 E
CLONTARF, 1 acre, £1,250; another, £1,100. 4 bedrooms, garages.—Arthur Jones, Son.
CLONTARF—Compact, non-basement House, in good order; garage; price £850.—Garvey and Good, Lincoln place. 12 F
CO. Antrim, seven miles from Belfast markets—For Sale, as a Going Concern, or separately, superior Dairy Farm of 110 Acres, with Dwellinghouse and offices, excellent water supply at yard and in fields; price of farm £2,600.—Ferguson and Son, 11 Chichester street, Belfast.
DETACHED, non-basement, picturesque Residence, pleasure grounds, ideal position; Blackrock; built granite, brick; selection beautiful Houses, all sizes.—Boag, Blackrock, over Monument Creamery. 9 D
DONNYBROOK—House for Sale; 7 apartments; £950.—F 1841, this office. 11 E
DUNDRUM—Residence, on over 2 acres; three reception, breakfast room, four bedrooms, maid's room, two bathrooms, garage, gardens, tennis lawn; price £1,800.—Thos. Dockrell, Sons and Co., Ltd., Agents, Dublin. 11 E
DONNYBROOK—House in two flats, vacant possession one flat, and net profit rental of £41; price £1,000.—Browne and Dowse, Grafton street, opposite Woolworth's.
DRUMCONDRA, Upper, rural situation—Nice double bay windowed Residence, eight apartments, all modern conveniences, garage attached, nice gardens; price £1,200; worth inspecting. Apply Corrigan and Co., 4 Grafton street. 12 F
DUN Laoghaire—Vacant possession, central, eleven apartments, modernised, excellent order, good garden, garage; P.L.V. £33; £800.—F 1970, this office. 12 F
DARTRY road—Excellent non-basement House, three reception, six bedrooms, maids' rooms; space garage; bargain at £1,200.—Browne and Dowse, Grafton street, opposite Woolworth's. 12 F
EXCELLENT House, Upper Leeson street, £1,000; another, Leinster road, Rathmines, £1,200.—Etchingham and Co., 11 Lower Baggot street. 11 E
FAIRFIELD Villa, Highfield road, Rathgar—Attractive and well planned detached, non-basement Residence, with large and lofty rooms for Auction, Thursday, May 21st, at our Property Salerooms, South Great George's street. Orders to view—Thos. Dockrell, Sons and Co., Ltd., Auctioneers. 11 E
FOR Sale in England, large, freehold Grazing and Tillage Farm, with Residence and offices. Photo and details from Rothwell and Co., Auctioneers, Ballinasloe. 12 B
GLENAGEARY, £650—Non-basement House, two reception, four bedrooms; lease 90 years.—Talbot Coall and Son, Auctioneers, Dun Laoghaire. 8 C
GLASNEVIN—Excellent non-basement House, in good order, on one of the best roads; 2 reception rooms, 5 bedrooms, one maid's room; price £1,175. Apply Garvey and Good, 20 Lincoln place. 9 D
GREENFIELDS Estate, Hillsboro road, Donnybrook—Excellent semi-detached, non-basement Houses, all modern conveniences; price £1,250. Site plan with Garvey and Good, Lincoln place. 12 F
HOUSE for Sale, Iona road; 2 reception rooms, 4 bedrooms, kitchen, bathroom, maid's room, h. and c., e.l., gas; garden front and rear; side entrance.—F 1772, this office. 8 C
HISTORIC Irish Mansions—A new feature in the "Weekly Irish Times" to-day. Price two-pence. 12 F
MOUNT Prospect avenue, Clontarf—Detached modern House, 7 rooms, garage, large garden.—Apply J. H. Parsons, 215 Mount Prospect avenue. 8 C
MANDESTELLA, 39 Rathgar avenue—All brick; 4 bedrooms, 2 reception; garden; £900; open Wednesday and Saturday, 3-5 o'clock, or by appointment.—Allen and Townsend, 11 Stephen's Green. 11 E
MILLTOWN—2 storey, non-basement; 4 rooms, bath, electricity, gas; £360.—Allen and Townsend, 11 Stephen's Green. 11 C
MALAHIDE—Freehold; 8 apartments, garage; near sea and golf links; for Sale.—4 St. James's terrace. 12 X
MOUNTAINVIEW Estate, Kimmage road, W.—Modern non-basement Houses; good garden, garage; price £650; small deposit.—Garvey and Good, Lincoln place. 12 F
MONKSTOWN—Pre-war House, four bedrooms, three reception rooms, maid's room, kitchen, bathroom, pantries, garage, e.l., etc.; ground rent £5.—Apply James Dunne, Solicitor, 20 Wicklow street, Dublin.
OAKLANDS Estate, Highfield road—Limited number of attractive new, all brick Houses for Sale, from £1,250; built to purchaser's plans if desired.—Browne and Dowse, Grafton street, opposite Woolworth's. 12 F
PEMBROKE Township—Fine House, in splendid repair; three reception, four bedrooms, maid's room, good garage and garden; rent £5; price £1,600.—Thos. Dockrell, Sons and Co., Ltd., Agents, Dublin. 11 E
RATHMINES road—Nine rooms, all conveniences; and Site for Shop; £1,000.—Allen and Townsend, 11 Stephen's Green. 11 E
ROSKNEATH, Kilmore avenue, Killiney—This very attractive Bungalow for Auction, Thursday, May 21st, at our Property Salerooms, South Great George's street. Open for inspection Wednesday and Saturday, 10-6 a.m.—Thos. Dockrell, Sons and Co., Ltd., Auctioneers. 11 E
RATHMINES—Well-built non-basement House on good road; 10 rooms, 2 garages; low ground rent; price £1,250.—Garvey and Good, Lincoln place. 12 F
SANDYCOVE—Non-basement, double fronted House, seven apartments; head rent £15; price £650. Talbot Coall and Son, Auctioneers, Dun Laoghaire. 8 C
SANDFORD road—Red brick; 3 reception, 5 bedrooms; £900.—Allen and Townsend, 11 Stephen's Green. 9 D
SPLENDID value—117 Main Cabra road; 5 bedrooms, ideal planning, tiled bathroom, tiled kitchen; 1½d. tram; built by Squire; £920; deposit secures. Thos. Dockrell, Sons and Co., Ltd. 1 X
SEAPOINT avenue, Blackrock—Exceptional modern Villa Residence for Sale; lovely sea views. Key at No. 30. 12 D
ST. Peter's road, Phibsborough—Semi-detached, eight roomed Residence for Sale; bay windows, electric light; price £975; rent only £6; owner travelling. Apply Corrigan and Co., 4 Grafton street. 12 F
"TULLIRA," Esplanade, Bray—Detached Residence, excellent accommodation; best position, sea front; bargain, £1,200. 9 D
"TULLIRA" is tastefully decorated; immediate possession; suit profession residence, boardinghouse, private hotel. 9 D
"TULLIRA" has spacious garden, lawn; for immediate Sale; offers invited; open daily. 9 D
TERENURE—Well built House, 3 reception, 5 bedrooms, maid's room; greatly reduced price.—Garvey and Good, Lincoln place. 12 F
WANTED to Purchase, south Dublin (not coast line), Detached House, with not less than seven rooms and kitchen, with at least one acre of ground. Full particulars to F 1982, this office. 12 F
WANTED, a Farm, about 50 Irish acres, good house and out offices, within 10 miles Dublin. Apply to F 1999, this office. 11 F
14 ROOMED House, Licensed Dance Hall, for Sale; Bray; possession; moderate.—F 1959, this office. 12 F
65 COWPER road—Attractive, all brick, modern House; three reception, four bedrooms; garage; open all day.—Browne and Dowse, Grafton street, opposite Woolworth's. 12 F
£600—LEINSTER road; 2 reception, 5 bedrooms, large garden, greenhouse.—Allen and Townsend, 11 Stephen's Green. 9 D

HOUSES TO LET.

ATTRACTIVE, modern House; 9 apartments, garage, garden; perfect condition; possession; £130, free; 12 Cowper Gardens. Apply 1 Cowper Drive. 8 C
ALLEN and Townsend, 11 Stephen's Green, offer—Beechwood avenue, £90; Sandymount, £100; Eaton square, £110; Highfield road, £115; Cowper Drive, £130; others Northbrook road, Mobhi road, all districts. 9 D
ADAM offers—Northbrook road, splendid Family Residence, in good condition; 3 reception, 6 bedrooms. Orders to view, apply 17 Merrion Row. 9 D
AT Bray—New Bungalow; two reception, three bedrooms, kitchen, bath (h. and c.), gas, e.l.; rent £66. Apply Westfield, Sidmonton road, Bray. 11 E
A VERY attractive six-roomed House, 8C road, Kilmainham, to Let; perfect condition; beautified; garden, back entrance.—Dunne, 117 Stephen's Green. 11 C
ATTRACTIVE House, 20 Morehampton road, 10 apartments, long garden, garage. Open 4-6. (Sell). 11 E
AT 60 Castle avenue (facing Clontarf Castle, Clontarf), well situated, compact, Semi-detached House, 6 rooms, all conveniences, garage; being entirely redecorated. On view daily, or apply Archer, 12 Lower Fitzwilliam street. 'Phone 62023. 11 E
BAY-WINDOWS, red brick; 8 Woodstock Gardens, Ranelagh; Let or Sell.—Wardrop, Portarlington.
CLONTARF—To Let, convenient to tram and 'bus, 3 reception rooms, 4 bedrooms, maid's room; double garage; rent £70 and taxes.—Garvey and Good, Lincoln place. 12 F

HOUSES TO LET CON